



# **PROGRAM BOOK**



## **SEMINAR AKUNTANSI, MANAJEMEN DAN EKONOMI (SAME 4)**

"Tantangan Digitalisasi Pariwisata & Ekonomi Kreatif Menuju New Society 5.0"  
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**SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS  
UNIVERSITAS NUSA CENDANA**



Assalamu'alaikum warahmatullahi wabarakatuh,  
Salam sejahtera bagi kita semuanya,  
Om Swastiastu,  
Namo Buddhaya,  
Salam Kebajikan.

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5. Ketua Dan Seluruh Panitia Seminar Akuntansi Manajemen dan Ekonomi (SAME) 4 tahun 2022,
6. Seluruh Pemakalah dan Peserta, singkatnya hadirin yang berbahagia.

Puji dan syukur kita panjatkan kepada Tuhan Yang Maha Esa, karena atas rahmat dan karunia-Nya, kita dapat dipertemukan dalam Seminar Akuntansi Manajemen dan Ekonomi (SAME) 4 tahun 2022 yang diselenggarakan oleh Program Studi Manajemen Fakultas Ekonomi Dan Bisnis Universitas Nusa Cendana, dengan tema “Tantangan Digitalisasi Pariwisata Dan Ekonomi Kreatif menuju New Society 5.0”. Merupakan suatu tema yang menarik dan memiliki spirit bagi kita semua baik akademisi maupun praktisi dalam bidang ekonomi khususnya pariwisata untuk berperan aktif dalam membenahi dan meningkatkan perekonomian menuju tatanan masyarakat baru yang semakin penuh dengan tantangan baik itu



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perubahan teknologi dan kompetensi atau keterampilan sumber daya manusianya, Sekalipun pertemuan ini dilakukan secara *during*, namun saya yakin dan percaya hal tersebut tidak mengurangi motivasi serta semangat kita untuk berpartisipasi dan mensukseskan kegiatan ini.

Kita patut bersyukur dan berbangga bisa menjadi tuan rumah dalam kegiatan ini karena melalui kegiatan ini tentunya kita akan memperoleh pengetahuan baru, ide-ide baru dalam meningkatkan kreatifitas serta inovasi untuk menghasilkan berbagai karya, baik itu produk, maupun ilmu pengetahuan yang bermanfaat untuk pengembangan aspek ekonomi dan bisnis. Saya memiliki keyakinan bahwa selepas kegiatan ini akan melahirkan gagasan – gagasan baru dan inovasi – inovasi baru yang tentunya menjadi wadah serta sarana dalam pengembangan perekonomian, khususnya dalam memulihkan dan menciptakan kesejahteraan bagi masyarakat.

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Assalamu'alaikum warahmatullahi wabarakatuh,

Salam sejahtera bagi kita semuanya,

Om Santi – Santi Om,

Namo Buddhaya,

Salam Kebajikan.

Kupang, 15 Maret 2022

**Dekan Fakultas Ekonomi Dan Bisnis,  
Universitas Nusa Cendana,**

**Dr. Apriana H. J. Fanggidae.,SE.,M.Si**

**KATA PENGANTAR PERWAKILAN CO-HOST****SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS  
BHAYANGKARA JAKARTA RAYA**

*Assalamualaikum Wr Wb*

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- 1. Rektor Universitas Nusa Cendana; Bpk. Dr. drh. Maxs U.E. Sanam, M.Sc*
- 2. Dekan Fakultas Ekonomi Dan Bisnis Universitas Nusa Cendana; Dr. Apriana H. J. Fanggihdae.,SE.,M.Si*
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- 4. Para narasumber yang luar biasa; Direktur Badan Otorita Pariwisata Labuan Bajo, Ibu Shana Fatina S dan Kepala Desa Detusoko Barat Kabupaten Ende, Bpk. Ferdinandus Watu*
- 5. Ketua Dan Seluruh Panitia Seminar Akuntansi Manajemen dan Ekonomi (SAME) 4 tahun 2022,*
- 6. Seluruh Pemakalah dan Peserta, singkatnya hadirin yang berbahagia.*

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Bapak/ibu yang kami hormati, Pandemic covid-19 di era *new normal* ini telah membawa dampak perubahan terhadap sistem kehidupan manusia. Hal ini menjadikan tantangan bagi kita kaum akademisi untuk tetap terus mengembangkan ilmu pengetahuan dan tidak menjadikan alasan untuk tidak melaksanakan kegiatan dibidang pendidikan, penelitian dan pengabdian. Kita bahkan dituntut lebih kreatif untuk dapat mengembangkan ilmu pengetahuan dengan memanfaatkan teknologi yang ada sehingga dapat sampai kepada masyarakat. Kegiatan SAME 4 yang bertema “Tantangan Digitalisasi Pariwisata dan Ekonomi Kreatif Menuju New Society



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5.0” sangat bermanfaat bagi kita semua karena dapat menjadikan sarana bagi kita untuk sharing ilmu pengetahuan dan menyampaikan hasil riset yang dilakukan oleh dosen dan mahasiswa. Selain itu juga, seminar ini bisa menjadikan wadah antar institusi untuk menjalin kerjasama khususnya dibidang penelitian dan tri darma perguruan tinggi pada umumnya.

Mewakili pimpinan Universitas Bhayangkara Jakarta Raya, saya haturkan selamat kepada Universitas Nusa Cendana atas terselenggaranya SEMINAR AKUNTANSI, MANAJEMEN, DAN EKONOMI (SAME) 4 tahun 2022. Semoga melalui seminar ini kita dapat bersinergi bersama-sama dalam meningkatkan dan mewujudkan budaya riset yang tangguh dan berkelanjutan.

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**Dr. Istianingsih Sastrodiharjo, MS.Ak.,CA.,CSRS.,CSRA.,CMA.,CBV.**

*Dekan Fakultas Ekonomi dan Bisnis*

*Universitas Bhayangkara Jakarta Raya*



**SAMBUTAN DIREKTUR POLITEKNIK KEUANGAN NEGARA STAN**



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Puji syukur ke hadirat Tuhan Yang Maha Esa, atas terselenggaranya Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 4 Tahun 2022 oleh Program Studi Manajemen Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana yang bekerjasama dengan *Goodwood Conferences* dengan tema “**Tantangan Digitalisasi Pariwisata dan Ekonomi Kreatif Menuju New Society 5.0**” pada tanggal 15-16 Maret 2022.

Dalam rangka mencari solusi dan inovasi dalam menghadapi tantangan digitalisasi pariwisata dan ekonomi kreatif, diperlukan kolaborasi berbagai pihak untuk mewujudkannya. Salah satu bentuk kolaborasi disini adalah kolaborasi para peneliti, pelajar, akademisi, serta praktisi melalui kegiatan yang menjadi salah satu tridarma perguruan tinggi yaitu darma penelitian. Selanjutnya, hasil penelitian selayaknya dipublikasikan agar hasil penelitian tersebut dapat menjadi rujukan dan juga inspirasi bagi berbagai pihak.

Kebermanfaatan penelitian yang dilakukan oleh para peneliti, pelajar, akademisi, serta praktisi juga akan lebih bermakna jika dipublikasikan kepada masyarakat luas. Kegiatan Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 4 Tahun 2022 merupakan sarana yang tepat untuk mempublikasikan hasil penelitian dan untuk saling berbagi pandangan, temuan, dan pengetahuan sebagai solusi ataupun inoasi dalam memajukan dunia ekonomi dan bisnis di Indonesia khususnya mampu membawa solusi atas tantangan digitalisasi pariwisata dan ekonomi kreatif Indonesia menuju new society 5.0. Politeknik Keuangan Negara STAN merasa terhormat ikut terlibat sebagai co-host dalam kegiatan bermanfaat ini.

Kami berharap kegiatan seminar ini akan terus dilanjutkan pelaksanaannya pada tahun-tahun berikutnya dan semakin menjangkau para peneliti, pelajar, akademisi, dan praktisi dari seluruh Indonesia. Semoga hasil/luaran dari seminar ini dapat bermanfaat secara luas dan terdokumentasi dalam jurnal berkualitas.

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**Direktur Politeknik Keuangan Negara STAN,**  
**Rahmadi Murwanto, Ph.D**

**SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS  
BATURAJA**



Assalamu'alaikum warahmatullahi wabarakatuh, Salam sejahtera bagi kita semuanya, Shalom, Om Swastiastu, Namu Buddhaya, Salam kebajikan.

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Bapak/ibu yang kami hormati,

Di Era digitalisasi pada saat ini, ekonomi kreatif merupakan isu strategis di dalam menjawab tantangan persaingan global. Selain mendorong pemanfaatan sumber daya alam juga dapat meningkatkan kualitas sumber daya manusia sehingga menjadi sumber daya yang kreatif. Sebagai lembaga pendidikan Universitas sebagai Perguruan Tinggi yang memiliki peranan penting untuk meningkatkan kualitas sumber daya manusia yang kreatif sehingga mampu memanfaatkan sumber daya alam menjadi sesuatu yang memiliki citra dan identitas bangsa. Semoga dengan kegiatan ini sangat bermanfaat bagi kita semua karena dapat menjadikan sarana bagi kita untuk sharing ilmu pengetahuan dan menyampaikan hasil riset yang dilakukan oleh dosen. Selain itu juga, seminar ini bisa menjadikan wadah antar institusi untuk menjalin kerjasama khususnya dibidang penelitian dan tri darma perguruan tinggi pada umumnya.

Harapan kami, kerjasama ini akan terus terjalin sehingga kita dapat terus berbagi ilmu pengetahuan dan mempererat tali silaturahmi.

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**Novegya Ratih Primandari, S.E., M.Si**

**Dekan FEB Universitas Baturaja**

**SAMBUTAN KAPRODI MAGISTER KEUANGAN DAERAH (MKD) UNCEN**



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Kami mengucapkan selamat datang untuk para peserta, pemakalah dan para pembicara pada kegiatan Seminar Akuntansi, Manajemen & Ekonomi (SAME 4) Tahun 2022.

Magister Keuangan Daerah (MKD) Uncen mendapatkan kehormatan menjadi *co-host* untuk kegiatan Seminar Akuntansi, Manajemen & Ekonomi (SAME 4) Tahun 2022. Tema kegiatan ini “Digitalisasi Pariwisata”.

Disrupsi teknologi digital berdampak pada semua bidang kehidupan, termasuk dalam bidang perekonomian. Era di mana terjadinya inovasi dan perubahan besar-besaran secara fundamental karena hadirnya teknologi digital sehingga mengubah sistem yang terjadi di Indonesia maupun global, ditandai dengan adanya pergeseran revolusi industri 4.0 ke era super smart society atau yang lebih dikenal dengan new society 5.0. Kemajuan teknologi dan digitalisasi pada era new society 5.0, manusia dituntut mampu menciptakan nilai baru melalui perkembangan teknologi, serta memaksa semua lini kehidupan untuk beradaptasi dengan perubahan besar yang cepat.

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Kegiatan Seminar Akuntansi, Manajemen dan Ekonomi (SAME 4) tahun 2022 ini semoga dapat menarik banyak akademisi dan praktisi untuk mengirimkan gagasan dan riset dalam bentuk tulisan untuk kemudian dipresentasikan di seminar. Kami mengundang Bapak Ibu untuk turut aktif mengirimkan essay atau risetnya ke kegiatan ini

Selamat mengikuti kegiatan Seminar Akuntansi, Manajemen dan Ekonomi (SAME 4) tahun 2022 dan semoga kegiatan ini dapat berjalan dengan baik dan menghasilkan banyak gagasan yang bernas demi kemajuan praktik bisnis dan ilmu pengetahuan.

Bandung, 15 Maret 2022

**Kaprodi MKD Uncen**

**Dr. Paulus Allo Layuk, SE, M.Si**

**SAMBUTAN KETUA JURUSAN AKUNTANSI FAKULTAS EKONOMI DAN  
BISNIS UNIVERSITAS BENGKULU**



Assalamuallaikum Wr. Wb, Salam Sejahtera Untuk Kita Semua.

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Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 4 Tahun 2022 merupakan kegiatan yang banyak memberikan nilai positif bagi Perguruan Tinggi dalam meningkatkan kualitas pelaksanaan Tri Dharma Perguruan Tinggi. Kegiatan Seminar ini juga dapat mendukung kegiatan Merdeka Belajar Kampus Merdeka (MBKM) dalam hal menjalin berbagai kerjasama antar Perguruan Tinggi dan Mitra lainnya diluar Perguruan Tinggi. Selain itu kegiatan seminar ini juga menjadi ajang bagi Dosen dan Mahasiswa akuntansi, manajemen dan ekonomi dalam mempresentasikan hasil-hasil riset yang dilakukan untuk meningkatkan mutu publikasi ilmiah. Semoga kegiatan seperti ini dapat terus berlanjut dan memberikan kebermanfaatn bagi peningkatan kerjasama antar Perguruan Tinggi dan Mitra lainnya.

Demikian sambutan ini saya sampaikan, lebih dan kurang mohon maaf.

Wassalamualaikum Wr. Wb, Salam Sejahtera untuk kita semua.

Bengkulu, 15 Maret 2022

**Dr. E. Lismawati, SE., M.Si, Ak, CA**



## SEMINAR AKUNTANSI, MANAJEMEN DAN EKONOMI (SAME) 4 | LABUAN BAJO, 15 MARET 2022

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### SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS MATARAM



Assalamualaikum. Wr. Wb.

Salam Sejahtera bagi kita semua

Segala puji syukur senantiasa kita panjatkan ke hadirat Allah SWT, yang telah melimpahkan rahmat dan berkah-Nya kepada kita semua sehingga hari ini kita diberikan kesehatan dan dipertemukan untuk mengikuti acara SEMINAR AKUNTANSI, MANAJEMEN, DAN EKONOMI 4 (SAME 4) dimana saat ini diselenggarakan oleh Universitas Nusa Cendana bekerja sama dengan Goodwood Conference pada hari Selasa, tanggal 15 Maret 2022. Tak lupa juga kami ucapkan terimakasih kepada panitia pelaksana kegiatan seminar telah mengundang kami untuk berpartisipasi sebagai Co-host dalam kegiatan ini.

Kegiatan SAME 4 kali ini mengangkat tema "Tantangan Digitalisasi Pariwisata dan Ekonomi Kreatif Menuju New Society 5.0". Era New Society 5.0 merupakan era pembangunan yang melahirkan konsep baru yang lahir dari negara Jepang. Akan ada zaman di era masyarakat 5.0 yang menggunakan ilmu pengetahuan modern atau digitalisasi. Istilah lain dari masyarakat era 5.0 adalah Super Intelligence/smart. Pada era 5.0 fokusnya adalah pada kreativitas dan inovasi manusia. Tak terkecuali pada sektor pariwisata dan ekonomi kreatif. Digitalisasi ini bermanfaat bagi semua kalangan yang bekerja dan berdinamika di bidang kepariwisataan demi tercapainya peningkatan ekonomi.

Akhir kata, saya ucapkan selamat kepada Universitas Nusa Cendana atas terselenggaranya SEMINAR AKUNTANSI, MANAJEMEN, DAN EKONOMI 4 (SAME 4) dan kepada para peserta, semoga melalui seminar ini dapat menghasilkan karya-karya penelitian baru. Salam sehat dan tetap semangat untuk kita semua.

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**Dr. Muaidy Yasin, MS**  
**Dekan FEB Universitas Mataram**



SEMINAR AKUNTANSI, MANAJEMEN DAN EKONOMI  
(SAME) 4 | LABUAN BAJO, 15 MARET 2022

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SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS  
PALANGKA RAYA



*Assalamu'alaikum Wr. Wb.*

Puji Syukur patut kita panjatkan kepada Tuhan Yang Maha Esa, karena atas rahmat dan karuniaNYA, kita dapat dipertemukan dalam Seminar Akuntansi Manajemen dan Ekonomi (SAME) 4 Tahun 2022 yang diselenggarakan oleh Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana Kupang, dengan tema “Tantangan Digitalisasi Pariwisata dan Ekonomi Kreatif Menuju New Society 5.0”. kegiatan SAME 4 ini perlu kita dukung bersama sebagai wadah ilmiah bagi para peneliti, akademisi dan praktisi untuk saling berbagi pandangan dan pengetahuan terutama mengenai tantangan digitalisasi pariwisata dan ekonomi kreatif pasca pandemic Covid-19, sehingga dapat menciptakan inovasi terbaru untuk memenuhi tuntutan pengembangan ilmu pengetahuan, teknologi dan social budaya khususnya di bidang akuntansi, manajemen dan ekonomi.

Kami Fakultas Ekonomi dan Bisnis Universitas Palangka Raya berterimakasih kepada Panitia kegiatan SAME 4 yang telah mengajak dan menerima kami untuk berkerjasama dalam kegiatan ini sebagai salah satu *Co-Host* dengan mengirimkan 3 (tiga) orang *reviewer* dan 2 (orang) moderator. Hal ini menarik karena dapat menunjang Indikator Kinerja Utama fakultas maupun Universitas dalam hal kerjasama, pendidikan dan penelitian. Oleh karena itu saya sebagai Dekan Fakultas Ekonomi dan Bisnis Universitas Palangka Raya menyambut baik dan mendukung secara positif kegiatan seminar ini untuk mendekatkan kaum akademisi dan praktisi untuk saling belajar dan berbagi pengalaman, serta siap bersinergi bersama semua pihak yang terlibat untuk mensukseskan seluruh rangkaian kegiatan SAME 4 ini.

Akhir kata, saya ucapkan selamat kepada Prodi Manajemen Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana atas terselenggaranya Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 4 Tahun 2022 di Labuan Bajo. Sukses selalu untuk kita semua.

*Wassalamu'alaikum warrahmatullahi wabarakatuh*  
*Salam Sejahtera untuk kita semua*  
*Om Santi Santi Om*  
*Namo Buddhaya, Salam Kebajikan*

Palangka Raya, 15 Maret 2022

**Prof. Dr. Danes Jaya Negara, SE., M.Si., CEIA.**  
**Dekan FEB UPR**

**SAMBUTAN KETUA STIE MUHAMMADIYAH JAKARTA**



Assalamu'alaikum Wr. Wb.

Puji dan Syukur kita panjatkan kehadiran Allah SWT Tuhan Yang Maha Esa atas rahmat dan karunianya sehingga kita masih diberikan nikmat sehat terutama di masa pandemi Covid-19 ini sehingga dapat menyelenggarakan kegiatan *Call for Paper* Seminar Nasional Akuntansi, Manajemen, dan Ekonomi 4.

Kami mengucapkan selamat datang untuk para peserta, pemakalah dan para pembicara pada kegiatan Seminar Akuntansi, Manajemen, dan Ekonomi 4 (SAME 4). Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Jakarta mendapatkan kehormatan menjadi *co-host* untuk Seminar Nasional yang diselenggarakan oleh Fakultas Ekonomi dan Bisnis Undana. Tema kegiatan seminar yaitu "*Tantangan Digitalisasi Pariwisata & Ekonomi Kreatif Menuju New Society 5.0*", juga sangat tepat dengan perkembangan teknologi digital saat ini dan transformasi digital yang dilaksanakan oleh STIE Muhammadiyah Jakarta yang sedang bermetamorfosis menjadi Universitas Teknologi Muhammadiyah.

Kegiatan *Call for Paper* Seminar Akuntansi, Manajemen, dan Ekonomi ini semoga dapat menarik banyak akademisi dan praktisi untuk mengirimkan gagasan dan riset dalam bentuk tulisan yang berkualitas untuk kemudian dipresentasikan di dalam *seminar*. STIE Muhammadiyah Jakarta akan selalu mendukung kegiatan positif seperti ini untuk mendekatkan kaum akademisi dan praktisi untuk saling belajar dan berbagi pengalaman. Kerja sama dengan FEB Undana ini tentunya kami sambut baik dan semoga kerja sama dapat terus meningkat di kemudian hari.

Selamat mengikuti kegiatan Seminar Akuntansi, Manajemen, dan Ekonomi 4 (SAME 4), dan semoga kegiatan ini dapat berjalan dengan baik dan lancar serta menghasilkan banyak ide-ide yang bermanfaat bagi perkembangan digitalisasi khususnya dibidang pariwisata dan ekonomi kreatif di Indonesia.

Wassalamu'alaikum Wr Wb.

Jakarta, 15 Maret 2022

**Dr. Lela Nurlaela Wati, S.E., M.M., CRA.CRP.**  
**Ketua STIE Muhammadiyah Jakarta**



**SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS IBN  
KHALDUN BOGOR**



Assalamualaikum Warahmatullahi Wabarakatuh.

Selamat dan sukses kepada Universitas Nusa Cendana Kupang, NTT atas penyelenggaraan Seminar Akuntansi, Manajemen dan Ekonomi 4 (SAME 4) tahun 2022.

Dengan mengambil tema “Tantangan Digitalisasi Pariwisata dan Ekonomi Kreatif Menuju New Society 5.0” tentu ini akan menambah wawasan kepada kita mengenai era new Society 5.0 yang diharapkan dapat menghasilkan nilai baru dengan elaborasi dan kerja sama pada sistem, informasi dan teknologi.

Kami dari Fakultas Ekonomi dan Bisnis UIKA Bogor ucapkan terima kasih karena sudah diberi kesempatan untuk dapat bekerja sama sebagai Co-host dalam acara tersebut, dan kami sangat mengapresiasi atas penerimaan yang baik dari pihak panitia.

Kepada seluruh peserta seminar dan Call for Papers SAME 4 selamat mengikuti kegiatan tersebut. Semoga kegiatan SAME di Universitas Nusa Cendana dapat terus dilaksanakan di tahun-tahun mendatang dengan mengambil tema kekinian sehingga mampu menjadi bagian dalam menjawab tantangan di masa yang akan datang.

Wassalamualaikum Warahmatullahi Wabarakatuh.

**Hj Titing Suharti S.E., M.M**  
**Dekan Fakultas ekonomi dan Bisnis**  
**Universitas Ibn Khaldun Bogor**



**SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS  
MAHASARASWATI DENPASAR**



Pertama-tama marilah kita memanjatkan puji dan syukur kehadiran Tuhan Yang maha Esa, karena berkat dan rahmat-Nyalah maka Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 4, yang mengangkat tema “Tantangan Digitalisasi Pariwisata dan Ekonomi Kreatif Menuju New Society 5.0 dapat terlaksana dengan baik. Seminar ini diselenggarakan oleh Universitas Nusa Cendana, dan kami dari Fakultas Ekonomi dan Bisnis Universitas Mahasarawati Denpasar merupakan salah satu co-host dalam SAME 4 ini.

Tema yang diangkat pada SAME-4 ini merupakan tema yang sangat penting, mengingat saat ini kita berada pada masa pandemi covid-19, dimana secara umum terjadi perubahan yang sangat besar pada sektor pariwisata dan akhirnya berimbas juga kepada kondisi perekonomian. Sektor ekonomi kreatif merupakan salah satu tumpuan untuk dapat segera memulihkan kondisi perekonomian yang sedang mengalami penurunan. Di sisi lain kita tidak bisa terlepas dari semakin berperannya teknologi dan digitalisasi dalam segala bidang kehidupan tidak terkecuali sektor pariwisata dan ekonomi kreatif. Oleh karena itu semoga dari seminar ini akan dapat memberikan masukan-masukan apa yang harus dilakukan untuk menghadapi tantangan digitalisasi di sektor pariwisata dan ekonomi kreatif saat ini sesuai dengan tema yang diangkat pada seminar kali ini.

Kami mengucapkan terimakasih kepada keynote speaker, para pembicara dan juga bapak/ibu penulis yang telah menyumbangkan makalahnya dalam seminar ini. Dan besar harapan kami agar SAME-4 ini dapat menjadi media diskusi dan dapat memberikan manfaat kepada seluruh peserta dan dapat memberikan sumbangan pemikiran untuk dapat membantu menjawab tantangan digitalisasi menuju era society 5.0.

Demikian yang dapat kami sampaikan. Terimakasih.

**SAMBUTAN KETUA STMIK PRIMAKARA**



Puji syukur kita panjatkan ke hadapan Tuhan Yang Maha Esa bahwasanya kita dapat melaksanakan kegiatan Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 4 yang diadakan secara *online* pada tanggal 15 Maret 2022. Bapak/Ibu yang kami hormati, kegiatan ini sangat penting bagi kita semua karena kegiatan ini merupakan wadah bagi kita untuk dapat meng-*upgrade* pengetahuan berdasarkan hasil riset-riset dosen yang paling mutahir. Saya selaku Ketua STMIK Primakara patut berbangga hati dapat berpartisipasi sebagai *co-host* dalam kegiatan ini yang mengusung tema “Tantangan Digitalisasi Pariwisata & Ekonomi Kreatif Menuju New Society 5.0”. Tema tersebut memang menjadi isu strategis yang perlu menjadi perhatian kita bersama memasuki pasca pandemi Covid19. Harapannya, melalui kegiatan ini kita dapat saling berbagi dan bertukar gagasan mengenai kondisi wilayah dan strategi untuk dapat bangkit dalam pemulihan pariwisata dan ekonomi di Indonesia. Bapak/Ibu yang kami hormati, besar harapan kami bahwa forum ilmiah ini tidak hanya berhenti pada kegiatan Seminar Akuntansi, Manajemen Dan Ekonomi (SAME) 4 saja, tetapi berlanjut pada kolaborasi antar institusi khususnya untuk melakukan penelitian bersama (*joint research*) dan kegiatan lainnya. Demikian yang dapat saya sampaikan, selamat dan sukses untuk SAME 4.

Salam Hormat,

**I Made Artana, S.Kom., M.M.**  
**Ketua STMIK Primakara**

**SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS  
UNIVERSITAS JENDERAL ACHMAD YANI**



Yang terhormat, Rektor Universitas Nusa Cendana  
Yang kami hormati, Managing Operator Goodwood Conferences  
Yang kami hormati, Ketua APSMBI (Aliansi Program Studi Manajemen dan Bisnis Indonesia)  
Yang kami hormati, Prof. Dr. Ir. Marsudi Wahyu Kisworo, IPU selaku Anggota Dewan Pengarah Badan Riset dan Inovasi (BRIN)  
Yang kami hormati, Bapak Ferdinandus Watu selaku Kepala Desa Detusoko Barat Kabupaten Ende  
Yang kami hormati, Ibu Shana Fatina S selaku Direktur Badan Otorita Pariwisata Labuan Bajo  
Serta yang kami banggakan Bapak/Ibu, Saudara/i Tamu Undangan dan Peserta Seminar Akuntansi, Manajemen, dan Ekonomi (SAME) 4.

Bismillahirrahmanirrahim.

Assalamu'alaikum warahmatullahi wabarakatuh.

Salam sejahtera bagi kita semua. Shalom, Om Swastiastu, Namu Buddhaya, Salam Kebajikan.

Pertama-tama dan yang utama marilah senantiasa kita panjatkan Puji dan Syukur kehadiran Tuhan Yang Maha Esa, Allah SWT yang telah memberikan kita limpahan Nikmat yang begitu luar biasa, karena dengan nikmat tersebut, kita dapat berkumpul dalam acara Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 4 dengan tema “Tantangan Digitalisasi Pariwisata dan Ekonomi Kreatif Menuju New Society 5.0” yang diselenggarakan atas kerjasama Universitas Nusa Cendana, Goodwood Conferences, serta APSMBI (Aliansi Program Studi Manajemen dan Bisnis Indonesia) pada hari ini Selasa, 15 Maret 2022.

Bapak/Ibu, Saudara/i yang saya muliakan,

Atas terlaksananya Seminar kali ini kami mengucapkan banyak terima kasih kepada seluruh pihak yang terlibat, yang selalu mengundang kami Fakultas Ekonomi dan Bisnis Universitas Jenderal Achmad Yani untuk berpartisipasi sebagai Co-Host. Hadirnya Digitalisasi dan Era Masyarakat 5.0 atau *New Society 5.0* yang diperkenalkan oleh Pemerintah Jepang pada tahun 2019 mendorong berbagai negara di dunia termasuk Indonesia sendiri untuk terus berinovasi dalam ranah perekonomian digital. Melakukan inovasi dan mengikuti perkembangan yang ada memang tidak selalu mudah. Ada berbagai macam tantangan yang dihadapi melalui strategi-strategi yang terencana. Sebagai Lembaga Pendidikan, Perguruan Tinggi tentu memiliki peran penting untuk membantu meningkatkan Sumber Daya Manusia yang kompetitif dan unggul.

Acara Seminar ini semoga bisa menjadi ajang untuk saling tukar menukar informasi ilmiah, juga diharapkan dapat menjembatani komunikasi antar peneliti, akademisi, pemerintah, pihak swasta hingga masyarakat ilmiah lainnya. Sehingga dapat terjalin kerja sama yang erat sebagai



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upaya dalam penguasaan dan pengembangan Ilmu Pengetahuan dan Teknologi guna mendorong pembangunan nasional untuk meraih kemandirian bangsa.

Terima kasih,  
Wassalamualaikum warahmatullahi wabarakatuh.

**Neni Maryani, SE., M.Si., Ak., CA., CPA., CTA**  
**Dekan Fakultas Ekonomi dan Bisnis Universitas Jenderal Achmad Yani**

## PROFIL PEMBICARA



### **Prof. Marsudi Wahyu Kisworo**

Anggota Dewan Pengarah Badan Riset dan Inovasi Nasional

Prof. Marsudi Wahyu Kisworo adalah seorang ahli di bidang IT (Information Technology) yang merupakan Professor pertama di bidang IT di Indonesia. Saat ini, Prof. Marsudi menjabat sebagai Anggota Dewan Pengarah Badan Riset dan Inovasi Nasional. Tidak hanya itu, Beliau saat ini adalah Ketua Umum Asosiasi Pendidikan Vokasi seluruh Indonesia serta Komisaris Independen di PT Rajawali Nusantara Indonesia. Dalam karirnya, Prof. Marsudi pernah menjabat sebagai Komisaris Independent PT Telkom Indonesia (2019-2021). Dengan reputasinya yang sangat dikenal baik di kancah nasional dunia IT, Beliau bahkan dijadikan sebagai saksi ahli KPU dalam sengketa Pemilu 2019 di Mahkamah Konstitusi. Di dunia pendidikan, Prof. Marsudi pernah menjabat sebagai Rektor Perbanas Institute.



**Shana Fatina Sukarsono**

Direktur Utama Badan Pelaksana Otorita Labuan Bajo Flores (BPOLPF)

Shana Fatina Sukarsono adalah seorang aktivis, pengusaha dan direktur utama Badan Pelaksana Otorita Labuan Bajo Flores (BPOLPF) di bawah Kementerian Pariwisata dan Ekonomi Kreatif. BOPLBF adalah sebuah lembaga yang dibentuk berdasarkan Peraturan Presiden Nomor 32 Tahun 2018. Lembaga ini diamanatkan oleh Pemerintah Republik Indonesia untuk melakukan percepatan pembangunan pariwisata terintegrasi Destinasi Super Prioritas Labuan Bajo Flores yang meliputi wilayah koordinatif 11 Kabupaten dan kawasan Cagar Biosfer Komodo serta wilayah otorita seluas 400 hektar di Labuan Bajo sebagai kawasan pariwisata terpadu.



### **Ferdinandus Watu**

Kepala Desa Detusoko Barat Kabupaten Ende

Ferdinandus Watu, atau yang akrab disapa Nando, saat ini adalah Kepala Desa Detusoko Barat Kabupaten Ende, Nusa Tenggara Timur. Desa ini dikenal dengan rural tourism nya. Kesuksesan wisata pedesaan Desa Detusoko berasal dari kesuksesan konsep experience-based tourism yang didapat oleh Ferdinandus Watu sewaktu Ia menimba ilmu kepariwisataan di Florida, Amerika Serikat. Dengan konsep ini, Ferdinandus memberikan kesan yang sangat baik dengan mengajak wisatawan masuk dalam keseharian masyarakat. Tak hanya menikmati keindahan alam Flores, wisatawan mendapatkan pengalaman wisata yang unik dan baru. Dengan usianya yang relatif masih muda, Ferdinandus Watu berhasil menjadi sosok kepala desa yang inovatif dan sukses mengembangkan dan mengenalkan desanya di mata dunia.



## PANDUAN KHUSUS PRESENTER

### SEMINAR AKUNTANSI, MANAJEMEN, DAN EKONOMI 4 (SAME 4)

1. Presenter wajib mengikuti seluruh ketentuan yang tercantum pada panduan peserta.
2. Seluruh presenter diwajibkan untuk me-*rename* nama akun zoom nya sesuai ketentuan berikut.  
Format nama presenter: PresenterX(Y)\_Nama Presenter (X=Nomor room sesi paralel, Y=Nomor urut presentasi)
3. Presenter wajib memasuki room presentasinya sesuai dengan pembagian yang tercantum pada program book 10 menit sebelum sesi paralel dimulai.
4. Gunakan virtual background yang telah disediakan panitia.
5. Pada sesi paralel, presenter wajib mengikuti arahan dari moderator room.
6. Ketentuan Presentasi:
  - Presentasi secara online dengan durasi maksimal 10 menit (termasuk tanya-jawab) untuk setiap presentasi.
  - Presenter melakukan share screen secara mandiri.
  - Jika melewati batas waktu yang telah ditetapkan, presentasi anda akan dihentikan dan dilanjutkan ke presentasi selanjutnya.
7. Informasi mengenai sertifikat dan publikasi akan dibagikan setelah kegiatan SAME 4 melalui grup WhatsApp dan Email. Mohon untuk tidak langsung meninggalkan grup setelah kegiatan berakhir.





**PANDUAN PESERTA (NON-PRESENTER)**

**SEMINAR AKUNTANSI, MANAJEMEN, DAN EKONOMI 4  
(SAME 4)**

1. Peserta diwajibkan mengikuti seluruh rangkaian kegiatan SAME 4 sesuai rundown yang tertera di program book SAME 4
2. Untuk mempermudah pengidentifikasian peserta, seluruh peserta diwajibkan untuk *rename* nama akun zoom nya sesuai ketentuan berikut.
3. Format nama akun peserta: PesertaSAME4\_Nama Peserta
4. Gunakan virtual background yang telah disediakan panitia.
5. Peserta diwajibkan mengisi daftar kehadiran pada link yang telah dibagikan di tengah kegiatan seminar. Pastikan untuk mengisi daftar hadir dengan sebenar-benarnya karena akan digunakan untuk pembuatan sertifikat.
6. Informasi mengenai sertifikat dibagikan setelah kegiatan SAME 4 melalui grup WhatsApp dan Email. Mohon untuk tidak langsung meninggalkan grup setelah kegiatan berakhir.



SEMINAR AKUNTANSI, MANAJEMEN DAN EKONOMI  
(SAME) 4 | LABUAN BAJO, 15 MARET 2022

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## RUNDOWN ACARA

Selasa, 15 Maret 2022  
08.30 – 16.20 WITA

Live Via Zoom

Tema:

“Tantangan Digitalisasi Pariwisata dan Ekonomi Kreatif Menuju New Society 5.0”

Join Zoom Meeting:

<https://zoom.us/j/94282310639?pwd=ajFMV0xXaWZPcjRZek1IcEozdG12QT09>

Meeting ID: 942 8231 0639

Passcode: febman

No	Waktu	Kegiatan
1	08.30-09.00	Registrasi
2	09.00-09.15	Tarian Pembuka
3	Pembukaan	
	09.15-09.20	Menyanyikan Lagu Kebangsaan NKRI (Indonesia Raya)
	09.20 – 09.25	Pembacaan Doa
4	Sambutan	
	09.25 – 09.30	Laporan Ketua Panitia
	09.30 – 09.35	Sambutan Ketua APSMBI
	09.35 – 09.40	Sambutan Selamat Datang Bupati Manggarai Barat
	09.45 – 09.50	Video Promosi Universitas Nusa Cendana dan FEB Undana
	09.40 – 09.45	Sambutan Rektor Universitas Nusa Cendana sekaligus membuka kegiatan Seminar Nasional SAME 4
	09.45 – 09.50	Penyerahan Cenderamata dan Foto Bersama
	09.50 – 10.00	Keynote Speech Prof. Dr. Ir. Marsudi Wahyu Kisworo, IPU Dewan Pengarah Badan Riset & Inovasi Nasional
5	Seminar Nasional SAME 4	
6	10.00 – 10.05	Perkenalan Moderator oleh MC Moderator: Dr. Paulina Y. Amtiran, SE, MM Dosen FEB Universitas Nusa Cendana

7	Sesi Seminar	
8	10.05 – 10.35	Pembicara 1 Ferdinandus Watu Kepala Desa Detusoko Barat Kabupaten Ende
9	10.40-11.10	Pembicara 2 Shana Fatina S Direktur Badan Otorita Pariwisata Labuan Bajo
10	11.10 – 11.40	Diskusi
11	11.40 -11.50	Penyerahan Sertifikat Pembicara secara simbolis
12	11.50 – 12.00	Foto Bersama
13	12.00 – 13.00	ISHOMA
	Paralel Session (24 Breakout room)	
14	13.00 – 14.20	Sesi 1: Paralel Session (12 breakout room)
15	14.20 – 14.30	Break
16	14.30 – 15.50	Sesi 2 Paralel Session (12 breakout room)
17	15.50 – 16.00	Pengumuman Best Paper dan Best Presenter
18	16.00 – 16.05	Acara Penutup Sambutan Dekan FEB Undana
19	16.05– 16.10	Penyerahan Sertifikat Best Paper secara simbolis
20	16.10– 16.20	Penutup oleh MC

## SESI PARALEL

Join Zoom Meeting:

<https://zoom.us/j/94282310639?pwd=ajFMV0xXaWZPcjRZek1IcEozdG12QT09>

Meeting ID: 942 8231 0639

Passcode: febman

## SESI 1

Room 1	Moderator:	Rachmatullaily Tinakartika Rinda	
Nama Presenter	Asal Institusi	Kode	Judul Penelitian
Ni Luh Putu Widhiastuti	Universitas Mahasaraswati Denpasar	16	KUALITAS LAPORAN KEUANGAN PADA LEMBAGA PERKREDITAN DESA
Ramanda Yogi Pratama	Universitas Jenderal Achmad Yani	19	PENGARUH KEPEMILIKAN SAHAM PUBLIK, LEVERAGE, DAN RETURN ON ASSETS TERHADAP CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE
Novita Sari	Universitas Bengkulu	36	THE EFFECT OF ENTERPRISE RISK MANAGEMENT AND RISK MANAGEMENT COMMITTEE TO FIRM PERFORMANCE
Puji Wibowo	Politeknik Keuangan Negara STAN	45	MILLENNIALS, ARE YOU OUR PROSPECTIVE INVESTORS?
Indah Permata Sari	Universitas Baturaja	60	FLYPAPER EFFECT PADA PAD, DAU, DAN DAK TERHADAP BELANJA DAERAH KABUPATEN/KOTA PROVINSI SUMATERA SELATAN 2016-2020
Indah Saputri	Universitas Cenderawasih	98	ANALISIS KEMAMPUAN LABA BERSIH, PERUBAHAN HUTANG DAN PENURUNAN NILAI ASET JANGKA PANJANG DALAM MEMPREDIKSI ARUS KAS MASA DEPAN
Mifta Nur Annisa	Universitas Muhammadiyah Surakarta	88	PENGARUH CASH TURNOVER, INVENTORY TURNOVER, RECEIVABLE TURNOVER, DAN WORKING CAPITAL TURNOVER TERHADAP PROFITABILITAS

Room 2	Moderator:	Rahardianto, SE., Msi	
Nama Presenter	Asal Institusi	Kode	Judul Penelitian
Bambang Ari Setiono	Universitas Palangka Raya, Universitas Diponegoro	104	IDENTIFIKASI FAKTOR YANG MEMENGARUHI KEDALAMAN DAN KEPARAHAN KEMISKINAN MELALUI TIGA ASPEK KABUPATEN/KOTA DI KALIMANTAN TENGAH
Aisya Ramadhanti Almadyasari	Universitas Muhammadiyah Surakarta	108	ANALISIS PENGARUH TPAK, IPM DAN TPT TERHADAP KEMISKINAN DI PROVINSI JAWA TENGAH
Tika Octaviani	Universitas Muhammadiyah Surakarta	109	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KEMISKINAN DI PROVINSI BALI TAHUN 2015-2020
Levyna Eka Saputri	Universitas Muhammadiyah Surakarta	110	ANALISIS FAKTOR YANG BERPENGARUH TERHADAP INDEKS PEMBANGUNAN MANUSIA DI PROVINSI GORONTALO (2013-2018)
Annisa Mufidah	Universitas Borneo Tarakan	26	ANALISIS DAYA SAING SEKTORAL PEREKONOMIAN BERDASARKAN PERIODISASI KEPEMIMPINAN PEMERINTAH DAERAH KABUPATEN BULUNGAN
Asnila Sari	Universitas Borneo Tarakan	33	POLA PENGARUH NERACA PEMBAYARAN INDONESIA DAN MALAYSIA TERHADAP NILAI TUKAR DOLLAR US

Room 3	Moderator:	Widhi Ariyo Bimo.SE.,MM	
Nama Presenter	Asal Institusi	Kode	Judul Penelitian
Aldila S. Akhadriani	Universitas Baturaja	103	ANALISIS PERAN AKUNTANSI DALAM MEWUJUDKAN GOOD GOVERNANCE PADA DINAS TENAGA KERJA KABUPATEN OGAN KOMERING ULU
Nurhidayati	Politeknik Keuangan Negara STAN	105	MENGUKUR LITERASI PEMBUKUAN PELAKU USAHA MIKRO, KECIL, DAN MENENGAH
Asngadi	Universitas Tadulako	165	BOTTLE NECK POINT PENGEMBANGAN KLASTER UKM INDUSTRI ROTAN DI KOTA PALU
Taufik Maulid	Universitas Cenderawasih	120	PENGARUH PROFITABILITAS, LEVERAGE, GOOD CORPORATE GOVERNANCE, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN
Maureen Marsenne	Universitas Palangka Raya	131	PENGARUH OPERATING CAPACITY, SALES GROWTH DAN ARUS KAS OPERASI TERHADAP FINANCIAL DISTRESS DENGAN KEPEMILIKAN MANAJERIAL SEBAGAI VARIABEL MODERATING
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Raden Muhammad Fikri Akbar	Universitas Padjadjaran	130	ANALISIS PERAMALAN PENJUALAN AIR MINUM DALAM KEMASAN GALON MENGUNAKAN MODEL DERET BERKALA (TIME SERIES) (STUDI KASUS PT. MUAWANAH AL MASOEM)
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Mohammad Sofyan	Institut Ilmu Sosial dan Manajemen STIAMI, Jakarta	166	FAKTOR-FAKTOR YANG MEMPENGARUHI NON PERFORMING LOAN PADA PERBANKAN MILIK NEGARA
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maghfiroh nurul hamida	Universitas Muhammadiyah Surakarta	132	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI INDEKS PEMBANGUNAN MANUSIA DI KALIMANTAN UTARA (2015-2020)
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Qurratu A'ini Sakinah	Universitas Borneo Tarakan	25	IDENTIFIKASI KONSENTRASI SPASIAL INDUSTRI MIKRO DAN KECIL PROVINSI KALIMANTAN UTARA

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Aziz Dwian Nugroho	Universitas Sebelas Maret	39	IDENTIFIKASI SEKTOR UNGGULAN YANG ADA PADA KABUPATEN CILACAP MELALUI ANALISIS TIPOLOGI KLASSEN
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Dian Fadhilah	Universitas Muhammadiyah Surakarta	54	ANALISIS PENGARUH SAHAM SYARIAH, SUKUK DAN REKSADANA SYARIAH TERHADAP PERTUMBUHAN EKONOMI NASIONAL TAHUN 2018-2020
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Conchita Valentina Latupapua	Unpatti Ambon	129	ORGANIZATIONAL CULTURE AND LECTURER PERFORMANCE WITH ORGANIZATIONAL LEARNING AS MEDIATOR
Rosa Prafitri Juniarti	Universitas Negeri Surabaya	135	STUDI LITERATUR PENGGUNAAN MEDIA SOSIAL DI UMKM INDONESIA

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Karin Oktaviani	Universitas Muhammadiyah Surakarta	66	ANALISIS PENGARUH AGLOMERASI INDUSTRI, ANGKATAN KERJA DAN TINGKAT UPAH TERHADAP PERTUMBUHAN EKONOMI DI INDONESIA TAHUN 2010-2020 (ANALYSIS OF THE INFLUENCE OF INDUSTRY AGLOMERATION, WORK FORCE AND WAGE LEVEL ON ECONOMIC GROWTH IN INDONESIA 2010-2020)
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Fa'izah Rosyid Nida	Universitas Muhammadiyah Surakarta	101	ANALISIS FAKTOR YANG MEMPENGARUHI KEMISKINAN DI KARESIDENAN SEMARANG TAHUN 2016-2020
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**ABSTAK**

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## ANALISIS PENGEMBANGAN SUMBER DAYA MANUSIA (STUDI PADA PT. ALTRAK 1978 KENDARI)

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**ABSTRACT.** Penelitian ini bertujuan untuk menganalisis pengembangan sumber daya manusia yang meliputi pendidikan, pelatihan dan penilaian kinerja pada karyawan PT. Altrak 1978 Kendari. Informan dalam penelitian ini sebanyak 5 informan kunci yang bekerja lebih dari 2 tahun pada PT. Altrak 1978 Kendari. Indikator penelitian yang digunakan yaitu, pendidikan, pelatihan, dan penilaian kinerja. Serta 7 pertanyaan yang berhubungan dengan pengembangan sumber daya manusia. Analisis yang digunakan adalah Deskriptif Kualitatif dan menggunakan data yang bersumber dari informan dan dokumentasi PT. Altrak 1978 Kendari.

Hasil Penelitian ini menunjukkan bahwa pendidikan, pelatihan dan penilaian kinerja sudah berjalan dengan baik pada PT. Altrak 1978 Kendari. Setiap karyawan diberikan kesempatan yang sama dalam mendapatkan pelatihan. pelatihan yang diberikan disesuaikan dengan bidang dan divisi dimana karyawan berada. Program pelatihan yang diberikan telah terstruktur untuk setiap karyawan, dimana pelatihan akan didapatkan karyawan setiap 6 bulan sekali. Kemudian pelatihan yang pernah diikuti oleh karyawan sangat beragam dan berbeda untuk masing-masing divisi. Hal ini dikarenakan pada PT. Altrak terdapat 5 divisi, yaitu: divisi *HR & GA*, *finance* dan *administration*, *marketing*, *service* dan divisi *spare part*. pelatihan ini berlaku, baik untuk karyawan baru maupun karyawan lama.

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*Kata Kunci* : Pengembangan, Pendidikan, Pelatihan, Penilaian Kinerja

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## PENGARUH SOCIAL MEDIA MARKETING DAN BRAND AWARENESS TERHADAP MINAT BELI KONSUMEN PADA BAKSO ACI MAS JAY BANDUNG

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### ABSTRACT

Tujuan penelitian ini untuk mengetahui pengaruh *social media marketing* dan brand awareness terhadap minat beli konsumen pada Bakso Aci Mas Jay. Metode yang digunakan dalam penelitian ini yaitu metode survey dengan mengambil objek penelitian 100 responden. Kesuksesan *marketing* melewati *social media* yang semakin berkembang akhir-akhir ini membuktikan dalam pentingnya kehadiran *social media* dalam proses marketing yang membuat konsumen menjadi lebih mudah serta dimanjakan dalam bentuk apapun. Di Indonesia sendiri, proses *marketing* pada *social media* menggambarkan suatu perkembangan yang pesat dikarenakan mudah, serta terjangkau dan akan menghemat dalam segi biaya dan waktu bagi semua kalangan. Penelitian ini memiliki tujuan yaitu menganalisis tentang pengaruh *social media marketing* dan *brand awareness* terhadap minat beli konsumen bakso aci mas jay baik secara simultan maupun secara parsial. Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif dengan pendekatan kuantitatif. Populasi penelitian yaitu masyarakat kota Bandung yang mengetahui bakso aci mas jay sedangkan sampelnya menggunakan teknik non probabilitas sampling. Data dikumpulkan dengan perangkat kuesioner, menggunakan metode kuantitatif dengan analisis data menggunakan analisis regresi linier berganda. Hasil penelitian menemukan bahwa variabel *social media marketing* dan *brand awareness* berpengaruh signifikan baik secara simultan maupun secara parsial terhadap minat beli konsumen bakso aci mas jay Bandung. Variabel yang dominan memengaruhi minat beli konsumen Bakso Aci Mas Jay adalah variabel *brand awareness*.

**Kata Kunci : *Social Media Marketing*, *Brand Awareness*, Minat Beli Konsumen**

## PROFITABILITAS, UKURAN PERUSAHAAN DAN SALES GROWTH MEMENGARUHI MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTUR

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**Abstract:** *the purpose of this research to obtain empirical evidence and analyses the factors affect toward earnings management. The company used in this research is a manufacturing company listed on the Indonesia Stock Exchange (IDX) from 2018-2020. The number of research samples is 71 companies with a total of 213 data match with the criteria using purposive sampling method. This research uses a multiple regression analysis to test the hypothesis. The results of this research are firm size, profitability, and sales growth has an effect on earnings management. However, managerial ownership, institutional ownership, leverage and size of the board of directors have no effect on earnings management.*

**Keywords:** *earnings management, institutional ownership, leverage, firm size, profitability, sales growth*

## **AN IMPACT OF THE FED INTEREST RATE DECREASE ANNOUNCEMENT IN ASIAN AND EUROPEAN AREAS**

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### **ABSTRACT**

The announcement of the reduction in the Fed's interest rate on July 31, 2019 is a rare event since 2008. The Fed's rate cut will have a major impact on the global economy and conditions in the capital market. The purpose of this study is to determine whether there is a difference in the average abnormal return around the date of the announcement of the Fed's interest rate hike in Asia and the European region. The sample of this study was 18 emerging market countries' index indices in Asia and Europe with sample collection techniques using purposive sampling. This study uses One Way Anova analysis techniques. The results found that there was no difference in the average abnormal return before and after the announcement of the Fed's interest rate increase. This condition shows that markets in the two regions do not react significantly because markets in Asia and the European region are in an efficient condition in the form of half strong, where the market absorbs information quickly and is reflected in stock prices so there is no difference in the average abnormal return in both regions. The absence of a difference in the average abnormal return is also caused by the uncertainty of the global economy making investors more careful in making investment decisions.

**Keyword** : market efficiency, event study, abnormal return



## MOTIVASI DAN SIKAP WISATAWAN DOMESTIK UNTUK BERWISATA DI ERA NEW NORMAL

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### ABSTRACT

Bali masih menjadi tujuan favorit baik bagi wisatawan asing maupun domestic. Bagi masyarakat Indonesia, Bali menjadi pilihan sebagai tempat tujuan berwisata yang sangat menarik. Keunikan Bali menjadi motivasi bagi wisatawan domestic untuk selalu datang berkunjung. Sejak pandemic covid 19, kedatangan wisatawan menurun drastic. Meski pelan karena masih berjibaku dengan pandemi Covid-19, tanda-tanda pariwisata Bali bangkit mulai terlihat. Wisatawan mulai menentukan sikapnya untuk berdatangan ke Bali saat musim liburan. Kunjungan wisatawan mulai mengalami kenaikan sejak Oktober 2020.

Penelitian ini bertujuan untuk melihat pengaruh motivasi dan sikap wisatawan domestic memutuskan berwisata ke Bali pada era new normal. Jumlah responden dalam penelitian sebanyak 109 responden. Dianalisis menggunakan analisis regresi moderasi (MRA). Hasil penelitian ini menunjukkan bahwa motivasi berpengaruh positif dan signifikan terhadap keputusan berwisata, sikap berpengaruh positif dan signifikan terhadap keputusan berwisata, new normal berpengaruh positif dan signifikan terhadap keputusan berwisata. New normal secara signifikan memperlemah pengaruh motivasi terhadap keputusan berwisata. New normal tidak terbukti memoderasi pengaruh sikap terhadap keputusan berwisata.

*Kata Kunci: motivasi, sikap, new normal, dan keputusan berwisata*

**PENGARUH KUALITAS PELAYANAN DAN *CUSTOMER  
RELATIONSHIP MANAGEMENT* TERHADAP KEPUASAN  
PELANGGAN DI PLASA TELKOM KOTA KUPANG**

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**ABSTRACT**

This research aims to find out the influence of Service Quality and Customer Relationship Management on Customer Satisfaction at Plasa Telkom Kupang City. The research method uses quantitative approach using survey method through the dissemination of questionnaire using google form, with the population of all customers of Plasa Telkom Kupang City, sampling using Slovin formula and obtained by 100 respondents, sampling techniques using random sampling. The data analysis techniques used in this study are descriptive analysis, classic assumption test multiple linear regression analysis, determination coefficient, t test and f test. From the results of the study showed that, the first Service Quality positively and significantly affects Customer Satisfaction, evidenced from t count of 10,906 with a significance rate of 0,000 less than 0,05. The second Customer Relationship Management positively and significantly influenced Customer Satisfaction, as evidenced by t count 2,302 with a significance rate of 0,023 less than 0,05. The third Service Quality and Customer Relationship Management simultaneously affect Customer Satisfaction, as evidenced by the calculation of 113,144 with a significance rate of 0,001 less than 0,05.

**Keywords :** *Service Quality and Customer Relationship Management to Customer Satisfaction at Plasa Telkom Kupang City.*

## **PENGARUH KARAKTERISTIK INDIVIDU DAN BUDAYA KERJA TERHADAP KINERJA KARYAWAN PADA PERUSAHAAN DAERAH AIR MINUM (PDAM) KABUPATEN KUPANG**

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### ***ABSTRACT***

Individual characteristics are the interests, attitudes, needs, and social backgrounds of individuals who are brought into the work situation, while work culture is a view of life that is entrenched as beliefs, values, and norms that are used as behavioral guidelines for individuals to overcome adaptation problems in the company. . This study aims to describe individual characteristics, work culture and employee performance at the Regional Water Company of Kupang Regency, the significant influence of individual characteristics on employee performance at the Regional Water Company of Kupang Regency, the significant influence of work culture on employee performance of the Kupang Regency Regional Company and the influence of characteristics. individual and work culture on the performance of employees of the Kupang Regency Regional Company.

The sample in this study amounted to 52 respondents who were distributed to employees of the Regional Water Company of Kupang Regency. The data analysis method used is quantitative analysis using validity test, reliability test, classical assumption test, normality test, multicollinearity test, heteroscedasticity test, descriptive analysis, multiple linear regression analysis, t test, F test and determinant coefficient.

The results of the study using descriptive analysis using a range of scores are the individual characteristics variables, work culture and employee performance are in the good category. Individual characteristics partially affect employee performance, work culture partially affects employee performance and individual characteristics and work culture simultaneously affect employee performance.

**Keywords:** *individual characteristics, work culture and employee performance.*

## PENGARUH KOMUNIKASI DAN MOTIVASI KERJA TERHADAP KINERJA KARYAWAN PADA PT. PLN UPK TIMOR

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### ABSTRACT

The problem in this research is as follows : 1. How is communication, work motivation and employee performance at PT. PLN UPK Timor? 2. whether communication has a significant effect on employee performance at PT. PLN UPK Timor? 3. whether work motivation has a significant effect on employee performance at PT. PLN UPK Timor? 4. whether communication and work motivation simultaneously have a significant effect on employee performance at PT. PLN UPK Timor?Based on the formulation ofthe problem, the objectives include: 1. Describes communication, work motivation and employee performance at PT. PLN UPK Timor 2. Knowing the effect of communication on employee

performance at PT. PLN UPK Timor 3. Knowing the effect of work motivation on employee performance at PT. PLN UPK Timor 4. Knowing that communication and work motivation simultaneously have a significant effect on employee performance at PT. PLN UPK Timor. This study uses communication and work motivation as independent variables and employee performance as the dependent variable. This research was conducted at PT. PLN UPK Timor, the number of samples is 34 employees using simple random sampling technique.Collecting data in the field using a questionnaire.The analysis technique used statistical analysis of descriptive data with continuum line techniques and inferential analysis using multiple linear regression.

Descriptive analysis based on the attitude and assessment of respondents to the condition of the variables of communication, work motivation and employee performance each shows that the achievements are in the ideal category of "very good" assessment.Multiple linear regression analysis proves that communication and work motivation either partially or simultaneously have a positive and significant effect on employee performance at PT. PLN UPK Timor.

Based on the results of the analysis, it is suggested to the management of PT. PLN UPK Timor to be able to maintain communication and work motivation within the company so that employee performance remains at an ideal or very good level.

**Keywords:** *Communication, Work Motivation, Employee Performance*

## **PENGARUH TECHNOLOGY ACCEPTANCE MODEL TERHADAP KINERJA KARYAWAN KOPERASI KREDIT SWASTI SARI CABANG KUPANG**

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### **ABSTRACT**

This study aims to determine whether the Swasti Sari Credit Cooperative, which before 2000 was still using the traditional pattern which used manual employee work aids so that it could be said that it was not optimal in improving employee performance. The purpose of this study was to determine the effect of the use of Technology Acceptance Model (X) on employee performance (Y). This research was conducted at Koperasi Kredit Swasti Sari Cabang Kupang. This type of research is survey with quantitative approach. The sampel used this study were 76 employess of Koperasi Kredit Swasti Sari Cabang Kupang. Analysis of the data used is descriptive, simple linear analysis, and correlation analysis. Sampling technique used is saturated samples. This results show that it can be concluded that independent variables have significant influence employee performance. and from here it can be seen that twi independent variables dominant influence on employee performance is the is the perception of usability because it has a beta coefficient and the largest t tabel. From the result of simple linear can be concluded that the independent variables have a significant inflience on the dependent variables is the performamce of employees amount of 56,6%. While thw remaining 43,5% other variables that can affect the performance of employees. Other variables that can affect employee performance are quality, quantity, timeliness, effectiveness and independence.

***Keyword : Technology Acceptance Model, employees performance***

## **PENGARUH MOTIVASI DAN LINGKUNGAN TERHADAP MINAT BERWIRUSAHA MASYARAKAT KOTA KUPANG ( STUDI PADA MARKETPLACE FACEBOOK KOTA KUPANG )**

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### **ABSTRACT**

The new feature launched by facebook has had many entrepreneurs take advantage of the facebook marketplace to promote their products to consumers. Although the facebook marketplace is still relatively new compared to other marketplaces, facebook itself is familiar in various circle of society, especially in the use of facebook, it is very easy to use so that users understand and access faster. This study aims to determine the effect of motivation and the environment on the entrepreneurial interest of the Kupang City community both partially and simultaneously. The method in this study uses a quantitative descriptive research type and a quantitative research approach using data collection techniques in the form of questionnaires, observations and documentation. In addition, the population of this study are entrepreneurs at Marketplace Facebook, Kupang City, whose exact number cannot be known, so that the sample was drawn using random sampling with the Lemeshow formula, obtained 96 samples. The analysis technique in this study uses multiple linear regression using SPSS version 21 data. Hypothesis testing is carried out by t-test and F-test where before using this test the classical assumption test is carried out. The results of the partial test show that the motivation variable has a positive and significant effect on entrepreneurial interest, the environmental variable has a positive and significant effect on the entrepreneurial interest of the Kupang City community. The results of the simultaneous test show that the motivational and environmental variables simultaneously affect the entrepreneurship interest of the people of Kupang City.

**Keyword:** Entrepreneurial Interest, Environment, Marketplace Facebook, Motivation

**PENGARUH MOTIVASI BERWIRAUSAHA DAN ORIENTASI  
BERWIRAUSAHA TERHADAP KINERJA USAHA (STUDI PADA  
SEKTOR KULINER UMKM KECAMATAN OEBOBO, KOTA  
KUPANG)**

**ABSTRACT**

This research was conducted because initial observations showed that MSMEs in the area experienced fundamental symptoms that generally occur in small/medium industries, namely, there are weaknesses in the entrepreneurial field such as lack of motivation, innovation, not daring to take risks, passive, and tend to wait. Consumers who aim to determine the effect of entrepreneurship motivation and entrepreneurial orientation on business performance in culinary MSMEs in Oebobo District, Kupang City, both partially and simultaneously. The method in this study uses quantitative research and associative approach using questionnaires, interviews, observation and documentation data collection techniques, besides the population in this study is culinary MSMEs located in Oebobo District Kupang City, amounting to 117 with sample calculations carried out using the formula Taro Yamane so that 90 samples were obtained. The analysis technique in this study uses multiple linear regression using SPSS version 21 data. Hypothesis testing was carried out by t-test and F-test where before using this test, the classical assumption test was carried out. The results of the partial test show that the entrepreneurial motivation variable has a positive and significant effect on business performance, the entrepreneurial orientation variable has a positive and significant effect on the business performance of culinary MSMEs, Oebobo District Kupang City. The result of the simultaneous test show that the variables of entrepreneurial orientation have a simultaneous effect on the Business Performance of MSMEs Oebobo District Kupang City.

**Keywords:** Entrepreneurial motivation, Entrepreneurial orientation, Business performance, culinary MSMEs.

## PENGARUH PROFITABILITAS, PERTUMBUHAN PERUSAHAAN, DAN UKURAN PERUSAHAAN TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY

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### ABSTRACT

*The study will examine the impact of profitability, company growth and company size on corporate social responsibility among manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period of 2018-2020. The total sample in this study was 156 samples obtained using purposive sampling method. To test hypothesis, multiple linear regression analysis techniques is used. The results of this study indicate that the profitability and growth of the company has no effect on corporate social responsibility, while the size of the company has an effect on corporate social responsibility.*

**Tujuan (Purpose):** Tujuan penelitian ini untuk mengetahui pengaruh profitabilitas, pertumbuhan perusahaan dan ukuran perusahaan terhadap *corporate social responsibility*

**Metodologi penelitian (Research methodology):** Pengujian dilakukan dengan menggunakan teknik analisis regresi linier berganda.

**Hasil (Results):** Profitabilitas dan pertumbuhan perusahaan tidak berpengaruh terhadap *corporate social responsibility*, sedangkan ukuran perusahaan berpengaruh terhadap *corporate social responsibility*.

**Limitasi (Limitations):** pengamatan hanya menggunakan tahun 2018-2020, hanya berfokus pada satu industri, dan variabel penelitian yang terbatas.

**Kontribusi (Contribution):** sebagai sumber referensi penelitian selanjutnya, sebagai bahan pertimbangan untuk pihak yang memiliki kepentingan dalam kegiatan perusahaan, memperluas ilmu untuk penulis.

**Kata kunci (Keywords):** *Corporate Social Responsibility* 1, Profitabilitas 2, Pertumbuhan Perusahaan 3, Ukuran Perusahaan 4



## **ANALISIS POLA STRUKTUR MODAL PERUSAHAAN-PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA SELAMA MASA PANDEMI COVID-19**

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### **ABSTRACT**

Coronavirus Disease 2019 (COVID-19) has an impact on the economy in Indonesia, one of which is manufacturing firms on the Indonesia Domestic Exchange. Based on IDX data in 2020, manufacturing firms in the year before the onset of COVID-19, one of the sectors, namely the basic and chemical industry sectors, used higher debt than the various industrial and consumer goods and consumer goods sectors. This shows that there is instability in the use of debt in each sector in manufacturing firms in the year before and during COVID-19. This study aims to determine the dominant funding pattern used by manufacturing firms on the Indonesia Domestic Exchange during the COVID-19 pandemic. The measurement in this study uses the measurement of capital structure. By using data in 2020 with a total of 154 firms as the sample of this study. The data analysis technique in this research uses quantitative descriptive analysis techniques, namely descriptive statistics. The results show that the funding pattern of manufacturing firms on the Indonesia Domestic Exchange during the COVID-19 pandemic is that they use more internal funding (equity) in operating the firm but some use external funding (debt).

**Keywords:** Capital Structure, Pecking Order Theory, Trade-Off Theory.



**KUALITAS LAPORAN KEUANGAN PADA LEMBAGA  
PERKREDITAN DESA**

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**ABSTRACT**

This study aims to determine the effect of professionalism, internal control system, utilization of information technology and level of accounting understanding on the quality of financial reports at LPD in Tabanan Regency. The population in this study is LPD in Tabanan Regency. In this study, there were 48 respondents in 12 LPDs in Tabanan Regency. The method of determining the sample using the saturated sampling method. The data analysis technique used is multiple linear regression analysis. The results showed that (1) professionalism and level of accounting understanding had no effect on the quality of financial statements. (2) the internal control system and the use of information technology have a positive effect on the quality of financial reports. This research was only conducted on LPDs in Tabanana sub-district and had an adjusted R square value of 78.9%. This research is expected to provide benefits, especially for LPD managers to be able to improve the quality of their financial reports so that they can have an impact on the progress of the LPD.

**Keywords:** Professionalism, Internal Control System, Utilization of Information Technology, Accounting Understanding Level, Quality of Financial Reports.

## MACROECONOMIC FUNDAMENTAL IMPACT ON INVESTOR TRANSACTION ACTIVITIES IN THE INDONESIA STOCK EXCHANGE DURING PANDEMIC

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### ABSTRACT

This study aims to analyze several macroeconomic factors, including inflation, the rupiah exchange rate on investor transaction activities (Domestic selling) on the Indonesian stock exchange during the COVID-19 pandemic. The formulation in this study is how the influence of inflation rate and exchange rate factors on investor transaction activities on the Indonesian stock exchange. The sampling criteria in this study are: first, the sample used to measure macroeconomic factors in this study is inflation and exchange rate data taken during the COVID-19 pandemic from March 2020 to February 2021. Second, investor transaction activities are taken from how many the frequency with which local investors (domestic selling) transact each month on the Indonesia Stock Exchange during the COVID-19 pandemic from March 19, 2020 to February 2020. The research method used in this study is the quantitative associative method. The analysis carried out in this study uses multiple linear regression analysis and hypothesis testing which has previously been tested for classical assumptions as a prerequisite for conducting regression tests. From the results of the study, it can be concluded that first, there is no effect of inflation during the pandemic on investor activity in transacting on the Indonesia Stock Exchange. Second, there is the effect of changes in exchange rates or exchange rates during the pandemic on investors' activities in transacting on the Indonesia Stock Exchange. This information is very useful for investors in making and making investment decisions.

**Keywords: Inflation, Exchange Rate, Transaction activity**



## **SISTEM INFORMASI WISATA MAKAM RONGGOWARSITO BERBASIS WEBSITE SEBAGAI PROMOSI PARIWISATA**

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### **ABSTRACT**

The design and application of a web-based tourism object information system is very helpful in the selection of tourism objects and makes it easier for tourists to obtain more complete and efficient information. The methodology used in this design uses data collection techniques by collecting data through observations, interviews and questionnaires. Library Research, SDLC (System Development Lyfe Cycle) concept with stages of planning (Initiation and Planning), analysis (Analysis), logical design (Logical Design), physical design (Physical Design), implementation (Implementation) and Maintenance (Maintenance). The information system of tourism object websites can overcome several obstacles including: (a) the system can overcome difficulties in finding information about tourist attractions, lodging and special foods in cities and districts, (b) overcome difficulties in finding object data tourism as a whole because it already has a database, (c) overcoming in data processing and report generation, detecting errors in recording and reporting. This application helps management in managing and processing data, so that the tourism office will increase service, efficiency, be more economic, increase control and quality information is more guaranteed because it produces quality and valuable and useful information.

**Keywords :** Information system, tourist attraction, website, data processing

## **THE EFFECT OF PUBLIC SHARE OWNERSHIP, LEVERAGE, AND RETURN ON ASSETS ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE**

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### **ABSTRACT**

The purpose of this study was to show the effect of public share ownership, leverage, and return on assets on the disclosure of corporate social responsibility in companies listed on the Kompas100 Index of the Indonesia Stock Exchange for the 2017-2020 period. The statistical method used is multiple linear regression analysis with processing help to use the SPSS 25 application. The results of the t-test show that public share ownership has no effect on disclosure of corporate social responsibility, leverage has no effect on disclosure of corporate social responsibility, and return on assets has a negative and significant effect on the disclosure of corporate social responsibility. The results of the F test show that public share ownership, leverage, and return on assets together have a significant effect on the disclosure of corporate social responsibility. The limitation of the research is that the research period is only four years. We can use this research as a reference for further researchers who choose the same topic in the future.

***Keywords: CSR, public share ownership, leverage, return on assets.***



## IDENTIFIKASI SEKTOR UNGGULAN DAN ANALISIS TIPOLOGI KLASSEN DI KABUPATEN KLATEN

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### ABSTRACT

This study aims to analyze the leading sectors in Klaten Regency. The data in this study is secondary data, while the method for collecting data uses the documentation method. The analytical methods used are location quotient analysis, shift share analysis and Klassen typology analysis. The results show that the basic sectors in Klaten Regency are Mining and Quarrying, Processing Industry sector, Electricity and Gas Procurement sector, Wholesale and Retail Trade sector, Car and Motorcycle Repair, Accommodation and Food and Beverage Provision sector, Financial Services and Insurance sector, sector Education Services, Health Sector and Social Activities, and Other Services. The results of the Klassen typology show that Mining and Quarrying, Processing Industry, Electricity & Gas Procurement, Wholesale and Retail Trade, Provision of Accommodation & Food & Drink, Financial and Insurance Services, Education Services, Health Services and Social Activities and Other Services are prime sectors. This research to provide input for the government to develop sectors that basis of the economy and making policies.

**Keyword:** Sektor Basis, Tipologi Klassen, PDRB

## THE ROLE OF PRICE AND CASHBACK OFFER ON PURCHASE DECISION GOFOOD IN USING DIGITAL PAYMENT GOPAY

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### ABSTRACT

**Tujuan (Purpose):** Pada era globalisasi dan perkembangan teknologi yang pesat, membuat digital payment memegang peranan penting dalam mendukung pelaku usaha yang ada di masyarakat dan secara tidak langsung dapat meningkatkan pertumbuhan ekonomi. Tujuan penelitian ini adalah menggali lebih dalam peran harga dan penawaran *cashback* terhadap keputusan pembelian GoFood dengan menggunakan fitur *digital payment* GoPay yang terdapat pada aplikasi Gojek.

**Metodologi penelitian (Research methodology):** Jenis penelitian ini menggunakan pendekatan kuantitatif dan menggunakan metode survei dalam pengumpulan datanya, serta melibatkan 100 responden pengguna aplikasi GoFood. Analisis SPSS versi 24. data pada penelitian ini menggunakan analisis regresi linier berganda, uji kualitas data, uji asumsi klasik, dan uji hipotesis dengan bantuan software statistic SPSS versi 24.

**Hasil (Results):** Hasil dari penelitian ini menemukan bahwa secara *partial* variabel harga tidak memiliki pengaruh signifikan terhadap keputusan pembelian GoFood dengan menggunakan *digital payment* GoPay. Sementara itu variabel penawaran *cashback* memiliki pengaruh signifikan terhadap keputusan pembelian GoFood dalam menggunakan *digital payment* Gopay. Namun demikian secara simultan baik variabel harga maupun penawaran *cashback* berpengaruh signifikan terhadap keputusan pembelian GoFood dengan menggunakan *digital payment* GoPay. Sehingga dapat disimpulkan bahwa penerapan *cashback* merupakan strategi pemasaran yang efektif untuk menarik konsumen dalam memutuskan pembelian GoFood dengan menggunakan *digital payment* GoPay.

**Limitasi (Limitations):** Penelitian selanjutnya sebaiknya variabel harga perlu dilakukan pengkajian dalam melakukan pemilihan indikator. Selain itu sebaiknya ditambahkan variabel mediasi ataupun moderasi yang dapat menjembatani kesenjangan penelitian, atau menambahkan variabel lain seperti rating produk, kualitas produk, dan lain-lain, sehingga dapat meningkatkan keputusan pembelian GoFood dengan menggunakan *digital payment* GoPay.

**Kontribusi (Contribution):** Penelitian ini diharapkan dapat bermanfaat bagi manajemen Aplikasi Gojek dalam menentukan kebijakan perusahaan berkaitan dengan harga serta penawaran *cashback* diwaktu yang akan datang, sehingga dapat meningkatkan keputusan pembelian GoFood dengan menggunakan *digital payment* GoPay.

**Kata kunci (Keywords):** Harga, Penawaran *Cashback*, Keputusan Pembelian Konsumen, *Digital Payment* Gopay

## PENTINGNYA PERENCANAAN KEUANGAN KELUARGA BAGI KELUARGA MUDA DI TAMBUN SELATAN

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### ABSTRACT

The purpose of this study was to measure the effect of financial literacy, personal values, financial attitudes, education level and income on the financial planning of young families. This research is a quantitative research where the object used is a young family in Bekasi Regency. The data used in this study is primary data. The sampling method in this study used a non-probability sampling method with a purposive sampling technique. The number of samples used in this study were 109 respondents. The data analysis method that will be used to test the hypothesis in this study is Structural Equation Modeling (SEM) with the SmartPLS 3.0 application. The results of this study indicate that financial literacy, financial attitudes and education level have a positive and significant effect on family financial planning. However, personal value and income variables have no effect on family financial planning. This study recommends that young families need to improve their financial knowledge and financial behavior wisely. This study has limited research objects that are only carried out on young families in Bekasi Regency, especially South Tambun District. This can be a suggestion for future researchers.

**Keywords:** Financial Literacy, Personal Values, Financial Attitude, Education Level, Income, Family Financial Planning.



## THE EFFECT OF PROFITABILITY AND LEVERAGE RATIOS ON FINANCIAL DISTRESS USING THE ALTMAN Z-SCORE METHOD ON TRANSPORTATION COMPANIES LISTED ON THE IDX FOR THE 2014-2020 PERIOD

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### ABSTRACT

**Purpose:** This research study aims to determine the effect of profitability as measured by Return On Equity and leverage as measured by Debt to Equity Ratio in predicting financial distress using the Altman Z-Score research model on transportation companies listed on the IDX. This research uses quantitative methods. The population in this study was a transportation company registered with the IDX from 2014 to 2020.

**Research methodology:** While the sample of this study was determined by purposive sampling method so that 8 sample companies were obtained. The type of data used is secondary data obtained from [www.idnfinancials.com](http://www.idnfinancials.com). The analysis method used is logistic regression analysis. Hypothesis submission is done with statistical tests namely test F (simultaneous test) and T test (partial test).

**Results:** The results showed that Return On Equity had no effect on Financial Distress predictions for transportation companies listed on the IDX for the period 2014-2020, the Debt to Equity Ratio had an effect. not significant to financial distress prediction for transportation companies registered with idx for the period 2014-2020. And based on results of the F-Test of this study, the Variable Return On Equity and Debt to Equity Ratio found that there was no significant effect against the financial disaste prediction of IDX issuers for the period 2014-2020. This is evidenced by calculated value ( $1,549 > 3,162$ ) with a significance level ( $0,461 < 0,005$ ).

**Limitations:** The sample of companies used in this study was relatively small (only 8 companies), because the samples taken only on transportation companies listed on the Indonesia Stock Exchange (IDX) and the observation criteria used in these observations only chose the sea<sup>1</sup>. The financial ratios used as a basis for predicting financial distress are limited to ROE and DER. And this study only uses one method of analysis, namely Altman Z-Score<sup>2</sup>.

**Contribution:** About the management of the company, the company continues to avoid financial difficulties by using various ways including executing the strategy of each part of the company. Management should implement strategies consistent with its department and conduct regular monitoring and control of the strategies used to help management evaluate the results of its operations. By looking at the Variable Return On Equity and Debt to Equity Ratio, it is expected that a company can allocate funds for business development purposes and take into account the risk of potential losses incurred<sup>1</sup>. For the public financial emergencies occur to improve the company, maintain the bonds of trust between creditors, investors and employees, and improve the business<sup>2</sup>. For further studies, additional researchers may see significant differences so that they can more accurately assess the impact of financial ratios to impacts. Financial difficulties by using more variations of other methods as criteria for financial hardship. As well as researching companies in other industries. It is also recommended to add other variables that can be used to analyze forecasts of financial difficulties of companies. Listed on the Indonesia Stock<sup>3</sup>.

**Keywords:** Profitability, Leverage, ROE, DER, Financial Distress, Altman Z-Score.

## IDENTIFIKASI KONSENTRASI SPASIAL INDUSTRI MIKRO DAN KECIL PROVINSI KALIMANTAN UTARA

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**ABSTRACT.**Penelitian ini bertujuan untuk mengetahui pola konsentrasi spasial tenaga kerja pada Industri Mikro dan Kecil di Provinsi Kalimantan Utara. Penelitian ini menggunakan data sekunder, seperti jumlah unit usaha industri mikro dan kecil, jumlah tenaga kerja industri mikro dan kecil, dan jumlah penduduk Provinsi Kalimantan Utara pada tahun 2018-2019. Metode yang akan digunakan dalam penelitian ini adalah metode Konsentrasi Tenaga Kerja (CI). Dari hasil penelitian *Concentration Index* (CI) tahun 2018 diperoleh konsentrasi tenaga kerja pada Industri Mikro dan Kecil terdapat di Kabupaten Malinau dan Kota Tarakan dengan nilai  $CI > 1$ . Dan pada tahun 2019 diperoleh konsentrasi tenaga kerja pada Industri Mikro dan Kecil terdapat di Kota Tarakan dan Kabupaten Bulungan dengan nilai  $CI > 1$ .

**Kata Kunci:** *Concentration Index* (CI), Industri Mikro dan Kecil, Konsentrasi Spasial, Konsentrasi Tenaga Kerja.

## **ANALYSIS OF ECONOMIC SECTORAL COMPETITIVENESS BASED ON THE LEADERSHIP PERIOD OF THE REGIONAL GOVERNMENT OF BULUNGAN REGENCY**

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### **Abstract**

This study aims to determine the competitive sector, the basic sector based on the government of the Regent of Budiman Arifin (2011-2015) and the Regent of Sudjati (2016-2020) by analyzing these sectors and classifying the economic sectors in Bulungan Regency. This study uses secondary data for the Gross Regional Domestic Product (GDP) of Bulungan Regency and North Kalimantan Province, based on constant prices. This research uses Location Quotient, Shift Share, and Klassen Typology analysis tools. The results of the study based on the Location Quotient (LQ) tool in the government of the Regent of Budiman Arifin and the Regent of Sudjati, showed that the economy of Bulungan Regency was dominated by eight basic sectors. The Klassen Typology analysis tool shows that in the government of the Regent Budiman Arifin the sectors that are included in the developed and growing sector are the Real Estate sector and education services. While in the government of Regent Sudjati, the sectors that are included in the developed and rapidly growing sector are the processing industry sector, the water supply sector, waste management, waste and recycling, the real estate sector, and the government administration sector, defense and compulsory social security and other service sectors. The Shift Share analysis tool shows that the government of the Regents Budiman Arifin and the Regents Sudjati showed changes in the economic structure that were influenced by economic growth and competitive advantage in Bulungan Regency.

**Keywords:** *Location Quotient, Shift Share, Klassen Typology*

**PENGARUH LIKUIDITAS, PROFITABILITAS, SOLVABILITAS  
TERHADAP KEBIJAKAN DIVIDEN PADA SEKTOR FARMASI YANG  
TERDAFTAR DI BEI (2015-2020)**

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**ABSTRACT**

This research aims to determine the effect of liquidity, profitability, and solvency on dividend policy in the pharmaceutical sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2015-2020. The data used in this research is secondary data. This data is quantitative data obtained from the Indonesia Stock Exchange (IDX) and the annual financial statements for the 2015-2020 period. The research method uses multiple linear regression analysis using SPSS version 25. The analytical technique used is multiple regression analysis and hypothesis testing, using partial t-test, simultaneous F-test and coefficient of determination test. The results of the analysis show that the Current Ratio, Earning Per Share, and Debt On Asset Ratio data have no partial effect on the Dividend Payout Ratio. Current Ratio, Earning Per Share, and Debt On Asset Ratio have no simultaneous effect on dividend policy.

**Keywords:** Current Ratio (CR), Earning Per Share (EPS), Debt To Asset Ratio (DER), Dividend Payout Ratio (DPR).

## COMPERATIVE AND COMPETITIVE ANALYSIS PENGEMBANGAN PERTANIAN HORTIKULTURA DI KABUPATEN NUNUKAN

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### ABSTRACT

This study aims to determine the development of horticultural agriculture, based on comperative and competitive horticultural agriculture by analyzing each commodity of vegetables, fruits, and biopharmaceuticals in Nunukan Regency. This study uses secondary data from the Central Bureau of Statistics of Nunukan Regency in figures for 2016, 2017, 2018, 2019, and 2020. This study uses the analysis tools of Location Index, Concentration Index, and Location Quotient. The results of the study based on the Location Index analysis tool explained that the horticulture commodities of vegetables, fruits and biopharmaceuticals in Nunukan Regency showed a value of 0.000 for 5 consecutive years, which means that the commodities of vegetables, fruits, and biopharmaceuticals in Nunukan Regency are comparatively not potential to be developed. . The results of the analysis using the Concentration Index of vegetable commodities in Nunukan District, namely Sebuku District, which shows greater than 1 ( $CI > 1$ ), comparatively, Sebuku District is the concentration of vegetable commodities. The results of the analysis of fruit commodities in Nunukan District, namely Nunukan District which shows greater than 1 ( $CI > 1$ ), comparatively, Nunukan District is a concentration of fruit commodities. The results of the analysis of biopharmaceutical commodities in Nunukan Regency, namely Lumbis Ogong which shows greater than 1 ( $CI > 1$ ), comparatively, Lumbis Ogong District is a concentration of biopharmaceutical commodities. The analytical tool that uses the Location Quotient of vegetable commodities in Nunukan District is Krayan District which shows  $LQ > 1$  greater then, Krayan District is competitive so that the basis of vegetable commodities. The results of the analysis of fruit commodity commodities in Nunukan Regency, namely Sei Menggaris Subdistrict, which shows  $LQ > 1$  is greater than that, in a competitive manner, Sei Menggaris District is based on fruit commodities. The results of the analysis of biopharmaceutical commodities in Nunukan District, namely Sembakung District, which shows  $LQ > 1$  is greater than that, in a competitive manner, Sembakung District is based on biopharmaceutical commodities.

**Keywords** : Concentration Index, Location Index, Location Quotient

## **STRATEGI PENGEMBANGAN POTENSI PARIWISATA PANTAI PERAWAN DI DESA INAOE KABUPATEN ROTE NDAO**

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### **ABSTRACT**

The research was carried out on a Perawan Beach in Inaoe Village Rote Ndao Regency. The Formulation of the problem in this research in how to development the tourism potential of the Perawan Beach in the Village of Inaoe Rote Ndao Regency. The purpose of this research is to formulate a strategy for developing the tourism potential of the Perawan Beach in Inaoe Village Rote Ndao Regency. The data sources used in this research are primary data and secondary data. Primary data in the form of data obtained directly through questionnaires distributed and filled out by respondents, direct observation and interviews. Secondary data were obtained from journal literature, books, internet sources and publications from Disbudpar Rote Ndao Regency. The data analysis technique used is qualitative research and is supported by a SWOT analysis. The results of this study show the tourism potential of the Perawan Beach is the location of a tourist attraction that is not too far from the city center, has natural potential such as white sand on the beach and unique rocks and has facilities such as lopo, toilets, garbage dumps, houses on stills and has good road access.

**Keywords :** Tourism, Potential, Development Strategy, Tourism Component.

## **PENINGKATAN KUALITAS LAPORAN KEUANGAN MELALUI SISTIM INFORMASI PEMERINTAH DAERAH (SIPD)**

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### **ABSTRACT**

This study aims to examine the effect of good government governance, understanding of government accounting standards and local government information systems on the quality of financial reports in the Bengkulu Provincial Government. The sample of this study were employees in the financial management section of the Bengkulu Province Regional Apparatus Organization consisting of the Treasurer, Head of the Finance Sub Division, and Finance Section Staff.

The sampling method is based on the purposive sampling method. The data of this study were obtained through the distribution of questionnaires. The data analysis method used is multiple linear regression analysis. The results show that good government governance, understanding of government accounting standards and local government information systems have a positive effect on the quality of financial reports in the Bengkulu Provincial Government.

**Keywords:** Good Government Governance, Understanding of Government Accounting Standards, Local Government Information Systems and Quality Financial statements

## ANALYSIS REGIONAL SUSTAINABILITY PEMBANGUNAN PROVINSI KALIMANTAN UTARA

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### ABSTRACT

*Analysis Regional Sustainability Development of North Kalimantan Province* This paper is a thesis is the result of the research where the sustainability of the region in North Kalimantan Province uses the RSA (Sustainable Account) analysis tool with three dimensions, namely economics, environment and social. The results of the study with the RSA analysis tool (regional sustainable accounts) where indicating in 2017 the development of sustainability in North Kalimantan Province is included in general criteria, namely almost sustainable and for each district / city where Malinau Sustainable Regency, Bulungan Good Sustainable Regency, Tana Tidung Sustainable Regency , Nunukan Good Sustainable Regency, and the city of Tarakan Cronic unsustainable. In 2018 the construction of sustainability in the North Kalimantan Province where the criteria are generally the almost sustainable, for each district / city, Malinau Regency has decreased to an unsustainable Almost criterion, Bulungan Good Sustainable Regency, Tana Tidung Regency is still the same Sustainable, Nunukan Sustainable Regency, and Tarakan City experienced The increase in sustainable almost. In 2019 the construction of sustainability in North Kalimantan Province with the general criteria of Sustainable Almost, then the criteria for the district / city where Malinau Good Sustainable, Bulungan Almost Sustainable Regency, Tana Tidung Good Sustainable Regency, Nunukan Sustainable Regency and the City of Tarakan Almost Sustainable.

*Keywords: RSA kepajngn, Sustainability , North Kalimantan Province*





SEMINAR AKUNTANSI, MANAJEMEN DAN EKONOMI  
(SAME) 4 | LABUAN BAJO, 15 MARET 2022

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**ANALISIS PENGARUH TINGKAT KEMISKINAN, TINGKAT  
PENGANGGURAN TERBUKA, PERTUMBUHAN EKONOMI DAN  
UPAH MINIMUM KABUPATEN TERHADAP INDEKS  
PEMBANGUNAN MANUSIA DI PROVINSI JAWA BARAT TAHUN  
2016-2020**

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**ABSTRACT**

Penelitian ini bertujuan untuk mengetahui arah dan besarnya pengaruh tingkat kemiskinan, tingkat pengangguran terbuka, pertumbuhan ekonomi dan upah minimum kabupaten terhadap Indeks Pembangunan Manusia (IPM) di Provinsi Jawa Barat tahun 2016-2020. Penelitian ini merupakan penelitian kuantitatif dengan desain deskriptif. Alat penelitian yang digunakan adalah analisis regresi data panel dengan model terpilih FEM (*Fixed Effect Model*). Berdasarkan hasil regresi data panel dijelaskan bahwa Tingkat Kemiskinan (TK) berpengaruh negatif terhadap Indeks Pembangunan Manusia, Upah Minimum Kabupaten (UMK) berpengaruh positif terhadap Indeks Pembangunan Manusia (IPM), sedangkan Pertumbuhan Ekonomi (PE) dan Tingkat Pengangguran Terbuka (TPT) tidak berpengaruh terhadap Indeks Pembangunan Manusia (IPM) di Provinsi Jawa Barat

**Kata Kunci:** Indeks pembangunan manusia, tingkat kemiskinan, tingkat pengangguran terbuka, pertumbuhan ekonomi, upah minimum kabupaten.



**POLA PENGARUH NERACA PEMBAYARAN INDONESIA DAN  
MALAYSIA TERHADAP NILAI TUKAR DOLLAR US**

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**ABSTRACT**

The purpose of this research was to determine the Indonesia's payment balance on the exchange rate of Indonesian Rupiah to the United States dollar in the period of 2005-2019 to determine the Malaysia Payment balance on the exchange rate of Malaysian ringgit to the United States dollar in the period of 2005-2019. This research used the secondary data by paying attention to the Indonesian and Malaysian payment balance. The data were then processed using a multiple linear regression analysis method. The research results on the Indonesian data analysis examined using t test (hypothesis test) show that Indonesian trade balance did not significantly affect the exchange rate of Indonesian rupiah to the United States dollar. The Indonesian capital flow balance significantly affected the exchange rate of Indonesian rupiah to the United States dollar. Indonesian salary balance did not significantly affect the exchange rate of the Indonesian rupiah to the United States dollar. Simultaneously, the Indonesian trade, capital flow, and salary balance affected on the exchange rate of Indonesian rupiah to the United States dollar. Meanwhile, the research results on Malaysian data analysis examined using t-test (hypothesis test) showed that the Malaysian trade balance significantly affected the exchange rate of Malaysian ringgit to the United States dollar. Malaysian capital flow balance significantly affected the exchange rate of Malaysian ringgit to the United States dollar. The Malaysian wage balance did not significantly affect the exchange rate of Malaysian ringgit to the United States dollar. Simultaneously, Malaysian trade, capital flow, and salary balance affected the exchange rate of Malaysian ringgit to the United States dollar.

**Keywords:** *Trade Balance, Capital Flow Balance, Salary Balance, Exchange Rate of Indonesian Rupiah and Malaysian Ringgit to the United States Dollar.*

## KIAT-KIAT BISNIS DI MASA PANDEMI DI ERA DIGITAL DAN GLOBAL

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### ABSTRACT

Bisnis tidak hanya sebagai ilmu pengetahuan saja namun sudah menjadi motor dan lokomotif ekonomi suatu bangsa. Bahwa kemajuan perekonomian suatu bangsa akan dimotori oleh berwirausaha yang visioner dengan daya kreativitas dan inovasi, terbukti bahwa UKM adalah soko guru perekonomian Indonesia yang tahan terhadap krisis dan siapakah penggerak kemajuan ekonomi suatu bangsa sekarang ini, adalah semangat wirausaha (spirit of entrepreneurship) dan akan kita bahas lebih jauh bahwa kewirausahaan merupakan profesi tertua kedua setelah ilmu menjual.

Masa Pandemi telah menciptakan multi crisis effect yang membuat banyak perusahaan di Indonesia dengan sangat terpaksa melakukan perampingan organisasi dalam bentuk Pemutusan Hubungan Kerja (PHK) secara sepihak dan dampaknya adalah meningkatnya jumlah pengangguran terdidik, baik itu lulusan sarjana, doctor, SMA dan sederajadnya ataupun yang belum mengenyam pendidikan formal, hal ini akan mengarah pada peningkatan kemiskinan secara perlahan-lahan di sisi lain kita dituntut untuk mengikuti kemajuan teknologi dimana terus maju dan berkembang secara mengglobal hingga terwujudnya Era Digital dalam berbisnis. Oleh karena itu Indonesia membutuhkan entrepreneurial skill untuk bisa menekan sekecil mungkin tingkat kemiskinan yang tinggi (absolut). Mengandalkan investor asing untuk membuka lapangan kerja tidaklah cukup, menghimbau kepada perusahaan untuk tidak mem-PHK karyawan atau buruhnya juga sulit diwujudkan. Satu-satunya cara atau jalan terbaiknya adalah mengandalkan sector pendidikan untuk mengubah pola pikir lulusannya dari berorientasi mencari kerja menjadi pencetak lapangan kerja sendiri alias menjadi wirausahawan yang handal, hal ini dapat menjadi benteng pertahanan terhadap peningkatan kemiskinan seiring dengan adanya Era Digitalisasi hal ini menjadi peluang sekaligus tantangan hal ini perlu kita sadari dan kita dapat melihat dampak dari krisis yang melanda Amerika Serikat sejak akhir tahun 2008 yang diawali dari ambruknya sector perbankan di USA telah menyeret ke berbagai sector yang kemudian merambah ke kawasan Eropa, Asia terutama ASEAN dan akhirnya Indonesia di awal tahun 2009. Oleh karenanya menumbuhkan jiwa entrepreneurial di Indonesia sangatlah penting untuk menghadapi Era Globalisasi dan Era Digitalisasi (persaingan dunia tanpa batas) demi kemajuan bangsa dan negara Indonesia tercinta.

## PENGARUH DISIPLIN KERJA DAN MOTIVASI TERHADAP KINERJA KARYAWAN PT DENKI ENGINEERING

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### ABSTRACT

*This research aims to study the simultaneous and partial study of independent variables, namely work discipline and motivation on support variables, namely employee performance. This research was conducted at PT Denki Engineering. In this study using quantitative analysis and data analysis used is the classic assumption test and multiple regression analysis, to test and prove the research hypothesis using SPSS application version 24. The population in this study is to find the administrative division of PT Denki Teknik that helps 41 people. Partially, work discipline variables have a significant effect on employee performance with a t-test value of  $3.344 > 2.02439$  t table. And the partial results of motivation do not have a significant effect on employee performance with a t value of  $1.916 < 2.02439$  t table. While based on the results of the simultaneous test obtained from this study on the variables of work discipline and motivation obtained the calculated F value of  $27.210 > 3.24$  F table.*

**Keywords:** *Work Discipline, Motivation, Employee Performance.*

## THE EFFECT OF ENTERPRISE RISK MANAGEMENT AND RISK MANAGEMENT COMMITTEE TO FIRM PERFORMANCE

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### ABSTRACT

**Tujuan (Purpose):** menganalisis pengaruh penerapan *Enterprise Risk Management* (ERM) terhadap kinerja perusahaan, serta menganalisis pengaruh komite manajemen risiko terhadap kinerja perusahaan

**Metodologi penelitian (Research methodology):** Sampel adalah perusahaan yang terdaftar di indeks 80 (IDX 80) yang bertahan dari periode Agustus 2019 hingga Januari 2020. Metode yang digunakan untuk pengambilan sampel adalah *purposive sampling*. Analisis variabel eksogen terhadap variabel endogen menggunakan model persamaan struktural (*structural equation model/SEM*) dengan menggunakan bantuan perangkat computer WarPLS.

**Hasil (Results):** The results showed that : (1) enterprise risk management positive and significant effects firm performance, (2) risk management committee positive and significant effects firm performance.

**Limitasi (Limitations):** masih terdapat perusahaan yang belum menerapkan manajemen risiko pada perusahaan yang terdaftar di indeks 80

**Kontribusi (Contribution):** Bagi teoritis, penelitian ini dapat mengkonfirmasi teori sinyal, dimana adanya pengaruh informasi terkait penerapan manajemen risiko dan keberadaan komite risiko yang dianggap sebagai kabar baik (*good news*) bagi investor terhadap kinerja perusahaan. Pengelolaan risiko yang baik menggambarkan pengelolaan perusahaan yang baik, dan hal ini berdampak pada tingginya nilai pasar saham yang menjadi bukti kepercayaan public terhadap kinerja perusahaan. Bagi praktis, yaitu investor diharapkan dapat menjadi acuan dan pertimbangan dalam pengambilan keputusan terkait dengan investasi yang akan dilakukan. Investor diharapkan untuk lebih menganalisis kembali mengenai penerapan manajemen risiko pada perusahaan. Analisis ini diperlukan berdasarkan hasil penelitian yang menunjukkan adanya pengaruh penerapan manajemen risiko terhadap kinerja perusahaan. Bagi pihak regulasi, yaitu BEI ataupun OJK dapat memberikan tambahan informasi sehingga dapat menjadi acuan dalam pembuatan kebijakan mengenai pelaporan manajemen risiko. Hasil penelitian ini menunjukkan bahwa keberadaan manajemen risiko meningkatkan kinerja perusahaan. Serta bagi para pemakai laporan keuangan lainnya dalam rangka menilai kinerja perusahaan yang tercermin dalam laporan keuangan, dapat digunakan sebagai dasar pengambilan keputusan.

**Kata kunci (Keywords):** firm performance, enterprise risk management, risk management committee

## **PENGARUH KINERJA KEUANGAN DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN, CSR SEBAGAI VARIABEL INTERVENING**

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### **ABSTRACT**

The purpose of this study was to examine the effect of financial performance and firm size on firm value with corporate social responsibility as the intervening variable. Qualitative research methods with the tools of observation, interviews and documentation, using primary and secondary data. The results of this study indicate that: 1) Profitability has a significant effect on firm value because the higher the profitability, the higher the firm value and vice versa. 2) Leverage has no effect on firm value. 3) Liquidity has no effect on firm value. 4) Firm size has no effect on firm value. 5) Corporate social responsibility does not have a significant impact on company value. The limitation of this research is that CSR is still little used as an intervening variable in research. It is hoped that the contribution of this research, with the implementation of this CSR, the company in the future as a strategy for sustainable development of the company (sustainable development).

**Keywords: Financial Performance, Company Size, Company Value, Corporate Social Responsibility (CSR).**

## **PENGARUH KINERJA KEUANGAN DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN, CSR SEBAGAI VARIABEL INTERVENING**

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### **ABSTRACT**

The purpose of this study was to examine the effect of financial performance and firm size on firm value with corporate social responsibility as the intervening variable. Qualitative research methods with the tools of observation, interviews and documentation, using primary and secondary data. The results of this study indicate that: 1) Profitability has a significant effect on firm value because the higher the profitability, the higher the firm value and vice versa. 2) Leverage has no effect on firm value. 3) Liquidity has no effect on firm value. 4) Firm size has no effect on firm value. 5) Corporate social responsibility does not have a significant impact on company value. The limitation of this research is that CSR is still little used as an intervening variable in research. It is hoped that the contribution of this research, with the implementation of this CSR, the company in the future as a strategy for sustainable development of the company (sustainable development).

**Keywords: Financial Performance, Company Size, Company Value, Corporate Social Responsibility (CSR).**

**IDENTIFIKASI SEKTOR UNGGULAN YANG ADA PADA  
KABUPATEN CILACAP MELALUI ANALISIS TIPOLOGI KLASSEN**

(Identification of Existing Leading Sectors in Cilacap District Through Klassen Tip  
Typological Analysis)

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**ABSTRACT**

This study discusses what sectors have the potential to become the leading sectors in Cilacap Regency and how the leading sectors contribute to the economy in Cilacap Regency. In this study, the data used is secondary data, with data sources obtained indirectly or using intermediary media. Data analysis using Klassen typology analysis. the results of the classification of the GRDP sector on the basis of constant prices in Cilacap Regency 2015-2019 Klassen typology analysis, then there are sectors that can be categorized as advanced and growing rapidly or quadrant I, namely the electricity and gas procurement sector, construction sector, transportation and warehousing sector, real estate sector, and Other Services. For the Advanced but Depressed sector or Quadrant II, namely the Agriculture, Forestry and fisheries and mining and quarrying sectors. Furthermore, the sectors that enter quadrant III or potential sectors or those that can still be developed are the Water Supply, Waste Management, Waste and Recycling, Wholesale and Retail Trade, Car and Motorcycle Repair, Communication and Information Sector, and Health Services and Social Activities. Meanwhile, those in Quadrant IV are relatively lagging sectors, namely the manufacturing industry sector, the accommodation and food and drink provision sector, the corporate services sector, the Government Administration, Defense and Social Security sectors, and the last is the Education Services sector.

**Keywords:** Leading Sector, GRDP, Klassen Typological Analysis



## CAPITAL STRUCTURE DETERMINANTS OF MINING COMPANIES LISTED ON INDONESIAN STOCK EXCHANGE PERIOD 2010-2019

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### ABSTRACT

Penelitian ini dilakukan untuk menganalisa determinan dari struktur modal perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2010-2019. Penelitian ini menggunakan profitabilitas, ukuran perusahaan, likuiditas, dan tangibilitas aset sebagai variabel independen dan struktur modal sebagai variabel dependen. Penelitian ini menggunakan 2 (dua) variabel dependen struktur modal yaitu tanpa lag dan dengan lag. Penelitian dilakukan dengan membagi variabel ukuran perusahaan menjadi kategori kecil dan besar. Penelitian ini menggunakan metode regresi data panel. Hasil dari penelitian ini menunjukkan adanya pengaruh profitabilitas, likuiditas, dan tangibilitas aset yang signifikan terhadap struktur modal perusahaan sektor pertambangan di Indonesia sedangkan ukuran perusahaan memiliki pengaruh tidak signifikan terhadap struktur modal perusahaan sektor pertambangan di Indonesia.

#### Tujuan (Purpose)

Penelitian ini dilakukan untuk menganalisa determinan dari struktur modal perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2010-2019. Penelitian ini memiliki tujuan untuk mengetahui pengaruh profitabilitas, ukuran perusahaan, likuiditas, dan tangibilitas aset terhadap struktur modal perusahaan pertambangan di Indonesia.

#### Metodologi penelitian (Research methodology)

Penelitian ini menggunakan *purposive sampling* dan metode regresi data panel dengan *random effect model*.

#### Hasil (Results)

Hasil dari penelitian ini menunjukkan adanya pengaruh profitabilitas yang diukur dengan ROA, likuiditas yang diukur dengan *current ratio*, dan tangibilitas aset yang signifikan terhadap struktur modal perusahaan sektor pertambangan di Indonesia. Sedangkan pengaruh ukuran perusahaan yang diukur dengan logaritma natural dari penjualan menunjukkan adanya pengaruh tidak signifikan terhadap struktur modal perusahaan.

#### Limitasi (Limitations)

Penelitian hanya menggunakan 1 (satu) periode dan 1 (satu) sektor dalam menganalisa determinan struktur modal dan tidak melakukan perbandingan.

#### Kontribusi (Contribution)

Pelaku bisnis dapat menggunakan hasil dari penelitian ini sebagai bahan pertimbangan pengambilan keputusan pendanaan perusahaan dan memberi informasi mengenai pengaruh dari variable-variabel yang diteliti terhadap struktur modal perusahaan. Kreditur dapat menggunakan hasil dari penelitian ini sebagai bahan pertimbangan pengambilan keputusan dalam peminjaman dana kepada perusahaan pertambangan. Investor dapat menggunakan hasil dari penelitian ini sebagai bahan pertimbangan pengambilan keputusan dalam melakukan investasi di perusahaan pertambangan.

#### Kata kunci (Keywords)

Likuiditas, *pecking-order theory*, profitabilitas, struktur modal, tangibilitas aset, *trade-off theory*, ukuran perusahaan.

## **THE INFLUENCE OF JOB SATISFACTION AND WORKING SPIRIT ON EMPLOYEES' WORK PRODUCTIVITY AT PT. POS INDONESIA (PERSERO) BATURAJA**

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### **ABSTRACT**

The Influence of Job Satisfaction and Working Spirit on Employees' Work Productivity at PT. Pos Indonesia (Persero) Baturaja. This study aims to determine the influence of job satisfaction and Working Spirit on the work productivity of employees at PT. Pos Indonesia (Persero) Baturaja. The data analysis technique used is Multiple Linear Regression. Based on the results of the partial analysis there is an influence of job satisfaction and the work spirit on the work productivity of PT. Pos Indonesia (Persero) Baturaja with a t-count value of 3.652 and 2.896. Simultaneously, it was found that there was an influence of job satisfaction and Working Spirit on the work productivity at PT. Pos Indonesia (Persero) Baturaja. The limitations of the research are the number of respondents, which are only 30 people and the results of the information through questionnaires that sometimes occur in different thoughts and understandings. This research is expected to become knowledge about the influence of job satisfaction and working spirit on employees work productivity at PT. Pos Indonesia (Persero) Baturaja.

***Keywords: Job Satisfaction, Work Spirit, Work Productivity***

**PENGARUH PROMOSI MENGGUNAKAN MEDIA SOSIAL  
INSTAGRAM TERHADAP KEPUTUSAN PEMBELIAN PADA  
KUPANG K-POP STUFF**

***THE EFFECT OF PROMOTION USING INSTAGRAM SOCIAL MEDIA  
ON PURCHASE DECISIONS ON KUPANG K-POP STUFF***

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**ABSTRACT**

This research was conducted on consumers (followers) of Kupang K-Pop Stuff. The purpose of this study was to find out the influence of promotion using Instagram social media on consumer purchasing decisions on Kupang K-Pop Stuff. This study uses a quantitative approach. The study sample used accidental sampling. The sample used in this study as many as 98 respondents were taken from Kupang K-Pop Stuff consumers, as a primary data source and data retrieval using live surveys in the field distributed using questionnaires on consumers (followers) Kupang K-Pop Stuff. The data analysis techniques used in this study are inferential statistics, simple linear regression tests, T tests and determination coefficient tests with the help of SPSS software program version 25. Based on the results of the partial test ( $t_{hitung} = 29,688 > t_{tabel} = 1,660$ ), it can be concluded that the hypothesis is accepted. The results of this test interpret that social media variables have a positive and significant effect on the purchase decision on Kupang K-Pop Stuff.

**Keywords:** *Consumers, Instagram, Promotion, Purchasing Decisions, Social Media*

## **PERAN KAPABILITAS SOSIAL-EMOSIONAL DINAMIS UNTUK MENCIPTAKAN KETERLEKATAN PEMANGKU KEPENTINGAN PROAKTIF**

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### **ABSTRACT**

This study examines how learning in the family business enables a set of resources and capabilities provided by the family to be developed to build closer relationships with stakeholders. Once family members acquire new knowledge and develop skills and bring them to the company, they can transfer them to other company members. In turn, this dynamic socio-emotional ability allows companies to also take a more active attitude towards stakeholders by trying to anticipate their needs and develop substantive, company-specific, or stakeholder-oriented practices. By using family enterprises that exist in the furniture industry in Jepara district, Central Java, Indonesia, this research produces dynamic socio-emotional capability as a novelty that mediates organisational learning to proactive stakeholder engagement.

**Keywords** : *organisational learning, dynamic socio-emotional capability, proactive stakeholder engagement, family enterprise*

**EFEKTIVITAS PENGELOLAAN KEUANGAN DANA DESA DALAM  
PROGRAM PEMBERDAYAAN EKONOMI MASYARAKAT (DI DESA  
LIANG BUA, KECAMATAN RAHONG UTARA, KABUPATEN  
MANGGARAI)**

**ABSTRACT**

This study aims to determine the management, effectiveness and what factors support and hinder the financial management of village funds. The results of this study show that the financial management of village funds in Liang Bua village is more focused on development, namely development, roads, trails to springs, because it is seen from the needs of the local village community, and in preparing the development program it is included in the Government Work Plan. Villages (RKPD) that have been regulated and of course the village consultative body and village communities participate in the development program. The level of effectiveness of the financial management of Liang Bua village funds is said to be effective. In Liang Bua village the factors that support the financial management of village funds are the Quality of Human Resources (HR), policy support from the Liang Bua village government, and socialization where there is delivery of the learning process to groups or socialization, while the factors that hinder the financial management of village funds in the village of Liang Bua Liang Bua village, namely, the lack of community supervision, and the lack of intensity of socialization of the Village Fund Allocation (ADD). Village funds can help the village government in reducing the poverty level in Liang Bua village, because the transportation/road project really helps the Liang Bua village community to go to work and bring their vehicles to the garden, with road access making it easier for the Liang Bua village community to activity.

**Keywords:** *Effectiveness of Village Fund Financial Management, Community Empowerment Program*

## MILLENNIALS, ARE YOU OUR PROSPECTIVE INVESTORS? (KAUM MILENIAL, ANDAKAH CALON INVESTOR KAMI?)

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### ABSTRACT

**Purpose:** This study aims to analyze the effects of income level, financial literacy, investment experience in real asset, and investment experience in financial asset toward millennials investment intention in government securities, namely Surat Berharga Negara (SBN).

**Research methodology:** . This research is a quantitative study by collecting primary data through distributing questionnaires. Respondents were chosen by using purposive sampling method, whereas respondents from millennials who reside in Jabodetabek area and met several criteria were selected. The returned and completed surveys from 294 respondents, subsequently analyzed by adopting ordinal regression method.

**Results:** The results of this study indicate that financial literacy and investment experience in financial asset have significant effect on millenials intention to invest in SBN. Meanwhile, income level and investment experience in real asset show insignificant effect.

**Limitations:** This study lacks of respondent heterogeneity because authors only focused on those who are government officers and reside in Greater Jakarta only.

**Contribution:** This research provides practical implications for the Ministry of Finance to enhance financial literacy campaign by developing various approaches who are suitable for millennials.

**Keywords:** millennials, investment intention, state securities, financial literacy, income level

## **PENGARUH RELIGIUSITAS DAN SPIRITUALITAS TERHADAP PERILAKU KEUANGAN ANGGOTA KSP KOPDIT PERMATA BUNDA PAROKI WAELENGGA**

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### **ABSTRACT**

This study aims to determine the effect of religiosity and spirituality on the financial behavior of members of KSP Kopdit Permata Bunda Paroki Waelengga. This research is quantitative research using survey method. The population in this study were all members of the KSP Kopdit Permata Bunda. Sampling in this study using simple random sampling with a sample of 100 members. The data analysis technique used simple linear regression with the help of SPSS Version 16.0 software. The results showed that the religiosity variable had a positive but not significant effect on the financial behavior variable, the spirituality variable had a positive but not significant effect on the financial behavior variable, and the religiosity and spirituality variables together had a positive but not significant effect on the financial behavior variable.

**Keywords:** *Financial Behavior, Religiosity, Spirituality.*

**PENGARUH CITRA DESTINASI TERHADAP NIAT REKOMENDASI  
DENGAN KEPUASAN PENGUNJUNG SEBAGAI VARIABEL MEDIASI  
( *STUDY PADA OBJEK WISATA KOTA BATU* )**

***THE EFFECT OF DESTINATION IMAGE ON RECOMMENDATION INTENTIONS  
WITH PURPOSE AS A MEDIATION VARIABLE (STUDY ON BATU CITY TOURISM  
OBJECTS)***

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**ABSTRACT**

This research focuses on discussing cognitive, affective, and unique destination images that affect recommendation intentions both directly and mediated by visitor satisfaction at Batu City attractions as a form of rebranding in order to build a strong destination image through customer satisfaction in order to generate recommendation intentions so that the problem of fluctuations in numbers tourist visits due to the pandemic can be handled. Sampling using the Accidental Sampling technique with survey methods and distributing questionnaires online and offline to visitors to Batu City tourism objects as the population with a sample size of 170 respondents. Data analysis was carried out descriptively and quantitatively with the Structural Equation Modeling method using Smart PLS 3.0. This study found that there was a significant effect of affective and unique destination images on recommendation intentions directly or through customer satisfaction, only cognitive images that did not significantly affect recommendation intentions directly but could have a significant effect if mediated by visitor satisfaction at Batu City tourism objects. This research was conducted during a pandemic so that research on respondents was limited. Researchers want to contribute to a better understanding of the cognitive, affective, and unique destination image literature and their impact on visitor satisfaction and recommendation intentions for Batu City attractions.

**Keywords :** Destination Image, Recommendation Intention, Satisfaction

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**ANALISIS KINERJA KEUANGAN, UKURAN PERUSAHAAN,  
LEVERAGE, DAN VOLUME PENJUALAN TERHADAP CORPORATE  
SOCIAL RESPONSIBILITY**

*(ANALYSIS OF FINANCIAL PERFORMANCE, COMPANY SIZE, LEVERAGE, AND  
SALES VOLUME ON CORPORATE SOCIAL RESPONSIBILITY)*

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**ABSTRACT**

**Purpose:** This observation aims to analyze financial performance, company size, leverage, and sales volume on Corporate Social Responsibility (CSR) in manufacturing companies listed on the Indonesia Stock Exchange for the 2018-2020 period.

**Research methodology:** This observation is a quantitative research which uses secondary data in the form of annual reports. This observation uses 207 samples of manufacturing companies during 2018-2020. This study uses multiple linear regression analysis techniques, classical assumption test, and partial hypothesis testing using SPSS v.26 application program.

**Results:** The result of this observation is that financial performance and company size are factors that affect Corporate Social Responsibility (CSR), while leverage and sales volume are not factors that affect Corporate Social Responsibility (CSR).

**Limitations:** The limitations of this study are only focused on the manufacturing sector, companies that disclose financial statements in rupiah, and period limitations.

**Contribution:** These observations can be used to determine the factors that influence Corporate Social Responsibility (CSR) and are expected to provide information for investors.

**Keywords:** Financial performance, company size, leverage, sales volume, Corporate Social Responsibility (CSR)

**PENGARUH KETIMPANGAN DISTRIBUSI PENDAPATAN DAN  
PERTUMBUHAN EKONOMI TERHADAP KEMISKINAN DI  
INDONESIA TAHUN 2016 – 2020**

**The Influence of Inequality of Income Distribution and Economic Growth on Poverty in  
Indonesia in 2016-2020**

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**ABSTRACT**

The purpose of this study was to determine how much influence Inequality of Income Distribution and Economic Growth on Poverty in Indonesia in 2016-2020. The analytical method used in this research is the panel data regression analysis method. Then for the data processing method and analysis using the Eviews 12 program. The results of this study obtained a random influence model as the best model. This research model shows that the variable Inequality of Income Distribution (X1) and Economic Growth (X2) has a positive and significant influence on poverty simultaneously, but partially the variable income distribution inequality (X1) has a positive and significant relationship to poverty in Indonesia in 2016-2020 and Economic Growth variable (X2) has a negative and insignificant relationship to poverty in Indonesia in 2016-2020. The value of the coefficient of determination shows that the contribution of the Inequality Distribution of Income and Economic Growth variables to Poverty in Indonesia in 2016-2020 is 8.4%. While the remaining 91.6% is influenced by other variables that are not included or variables that are not examined in this research model.

**Keywords: Inequality of Income Distribution, Economic Growth, Poverty.**



**ANALISIS PENGARUH SAHAM SYARIAH, SUKUK, DAN  
REKSADANA SYARIAH TERHADAP PERTUMBUHAN EKONOMI  
NASIONAL TAHUN 2018-2020**

*( Analysis Of The Effect Of Sharia Shares, Sukuk, and Sharia Mutual Funds On National  
Economic Growth Year 2018-2020 )*

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**ABSTRACT**

The purpose of the study was to determine the effect of sharia shares, sukuk and sharia mutual funds on national economic growth. This study uses a quantitative approach and uses secondary data. Secondary data was obtained from published data and the website of the Financial Services Authority (OJK), and the Central Statistics Agency (BPS) for 2018-2020. The data obtained will be analyzed using the SPSS 22 application. The data analysis method used is multiple linear regression analysis, classical assumption test which includes normality test, multicollinearity test, heteroscedasticity test, and hypothesis testing which includes t test and f test.

The results of this study are that the independent variables of Sharia Stocks, Sukuk, and Sharia Mutual Funds by t-test have no effect on Economic Growth in 2018-2020. Meanwhile, the variables of Sharia Shares, Sukuk, and Sharia Mutual Funds have a positive effect on Economic Growth in 2018-2020.

**Keywords: National Economic Growth, Sharia Share, Sukuk, Sharia Mutual Funds.**

**PENGARUH KEPERCAYAAN PELANGGAN, KUALITAS  
PELAYANAN TERHADAP LOYALITAS PELANGGAN MEMBER  
MELIA LAUNDRY PALANGKA RAYA**

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**ABSTRACT**

This research in the field of marketing management aims to determine the effect of customer trust and service quality on customer loyalty of Melia Laundry members in Palangka Raya. Customer trust is a good relationship with management as a business strategy to achieve customer loyalty. While customer quality is a business measure that will be assessed by customers to be loyal and have an impact on business profits. The type of research used is explanatory research, which is to examine the relationship between variables which is the basis for improving purchasing decisions. Research respondents totaled 182 members of Melia Laundry. Tested with non-probability sampling technique through the PLS statistical program. The results showed that customer trust and service quality affect the customer loyalty of members of Melia Laundry Palangka Raya. The limitations of research on members, become a reference for further research in taking samples of new customers on purchase intentions.

**Keywords:** Customer Trust, Service Quality and Customer Loyalty.

**PENGARUH PELATIHAN DAN INSENTIF TERHADAP KINERJA  
KARYAWAN PADA PT PLN (PERSERO) UNIT PELAKSANA  
PELAYANAN PELANGGAN (UP3) KUPANG**

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**ABSTRACT**

This study aims to determine the effect of training and incentives on employee performance at PT. PLN Persero UP3 Kupang. This research is quantitative research using descriptive method. The population in this study were all members of PT. PLN Persero UP3 Kupang. Sampling in this study using simple random sampling with a sample of 40 members. The data analysis technique used simple linear regression with the help of SPSS Version 21 software. The results showed that the training variable had a positive and significant relationship to the employee performance variable, the incentive variable had a positive and significant relationship to the employee performance variable, and the training and incentives variable. together have a positive and significant relationship to employee performance variables.

**Keywords:** Employee performance, training, incentives.

## FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR DI KOTA DENPASAR

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### ABSTRACT

Tax is one of the obligations that must be carried out by citizens. Motor vehicle tax is no exception, which must be obeyed and paid by motorized vehicle taxpayers. This study aims to determine the effect of tax socialization, E-samsat, tax knowledge, service quality, tax sanctions, moral obligations on taxpayer compliance.

The population in this study were all registered taxpayers in Denpasar City. The sampling method used in this research is the accidental sampling method and the determination of the number of samples using the Slovin formula so that a sample of 100 respondents is obtained. The analysis used in this study is a multiple linear regression analysis technique

The results of this study indicate that the tax socialization variable, E-Samsat, service quality has a positive and significant effect on taxpayer compliance, while the tax knowledge variable, tax sanctions, moral obligations have no effect on taxpayer compliance, the service quality variable has a positive and significant effect on compliance. taxpayers, the tax sanctions variable has a positive and significant effect on taxpayer compliance, and the moral obligation variable has a positive and significant effect on taxpayer compliance.

**Keywords:** tax socialization, E-Samsat, tax knowledge, service quality, tax sanctions, moral obligation, taxpayer compliance

## **ANALISIS PRODUK PERBANKAN SYARIAH TERHADAP KEPUTUSAN NASABAH UNTUK MENGGUNAKAN JASA BANK SYARIAH**

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### **ABSTRACT**

The purpose of this study is to explain and find out how much customer interest in using Islamic bank products and services. This study uses a descriptive qualitative approach. This study uses qualitative descriptive analysis and SWOT to explain the level of knowledge and interest in Islamic bank products. The data used in this study are primary data and secondary data obtained through the distribution of questionnaires, observation, and documentation. The results of this study indicate that it is necessary to improve the quality of products from Indonesian Islamic banks through improving the performance of human resources in managing Islamic bank products so that they are able to compete with products from other banks which are in great demand by the people of Kupang City. Therefore, it is necessary to socialize about what Islamic banking and Islamic banking products are so that people know more about what Islamic banks are and have an interest in using products and services from Islamic banks.

*Keywords: Knowledge, Interest in Islamic Banking.*

***FLYPAPER EFFECT PADA PAD, DAU, DAN DAK TERHADAP  
BELANJA DAERAH KABUPATEN/KOTA PROVINSI SUMATERA  
SELATAN 2016-2020***

***FLYPAPER EFFECT ON REGIONAL ORIGINAL REVENUES, GENERAL  
ALLOCATION FUNDS, AND SPECIAL ALLOCATION FUNDS TO REGIONAL  
EXPENDITURE DISTRICT/CITY IN PROVINCE OF SOUTH SUMATERA 2016-2020***

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**Abstrak (Abstract)**

The purpose of this study was to determine the effect of Regional Original Revenues, General Allocation Funds, and Special Allocation Funds to Regional Expenditure and flypaper effect analysis on the districts/cities in South Sumatera in 2016 to 2020. This type of study is quantitative study. Population and sample in this study is realization of the 17 districts/cities in South Sumatera for five years by accessing the Regions Budget of Revenue and Expense (APBD) through [www.djpk.kemkeu.go.id](http://www.djpk.kemkeu.go.id). The analytical method used in this study is multiple linear regression method. The results of this study is partially, Regional Original Revenues, General Allocation Funds, and Special Allocation Funds have positive and significant effect to Regional Expenditure. Simultaneously, Regional Original Revenues, General Allocation Funds, and Special Allocation Funds have positive and significant effect to Regional Expenditure. The result for flypaper effect analysis is there has been a flypaper effect on Regional Expenditure with evidence that the value of the regression coefficient General Allocation Funds and Special Allocation Funds is greater than the value of the regression coefficient Regional Original Revenues.

**Keywords:** *Regional Original Revenues (PAD), General Allocation Funds(DAU), and Special Allocation Funds (DAK), Regional Expenditure, Flypaper Effect*



## KARAKTERISTIK KEPEMILIKAN DAN STRATEGI TAX HAVEN: STUDI TENTANG PERILAKU PAJAK BERKELANJUTAN

### Ownership Characteristics and Tax Haven Strategy: Study of Sustainable Tax Behavior

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#### ABSTRACT

**Tujuan (Purpose):** This study will analyze how shareholder characteristics affect multinational firms' tax haven strategy.

**Metodologi Penelitian (Research Methodology):** This study aims to determine how managerial, government and financial institution ownership affect the tax haven approach. The 271 observations cover the ownership of subsidiaries in tax haven countries in the mining, trade, services, and investment sectors, as well as infrastructure, utilities, and transportation in 2015-2019

**Hasil (Results):** The study found that managerial ownership stimulates management to establish subsidiaries in tax haven countries. Furthermore, government and financial institution ownership diminish management's incentive to invest in tax havens.

**Limitasi (Limitations):** This research contains constraints such as the limited business sector and companies in which the financial statement data were incomplete.

**Kontribusi (Contribution):** The author adds to the current research on sustainable tax behavior and internalization theory. This study will also examine the impact of managerial, government, and financial institution ownership on the tax haven strategy in more depth.

**Kata Kunci (Keywords):** Tax haven subsidiary, Managerial ownership, Government ownership, Financial institution ownership.

**PENGARUH PEMBERLAKUAN PEMBATAAN SOSIAL BERSKALA  
BESAR TERHADAP ASPEK EKONOMI (STUDI KASUS PROVINSI  
NUSA TENGGARA TIMUR)**

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**ABSTRACT**

This study aims to determine the effect of working capital credit, investment credit, consumption credit, and interest rates on the economic growth of NTT Province in 2015-2020. To answer the objectives of this study, the multiple linear regression method was used using the analysis tool eviews 9. The results of this study indicate that partially the working capital credit variable has a negative and significant effect on economic growth in the Province of NTT, the investment credit variable has a positive and insignificant effect on the economic growth of the province. In NTT, the consumption credit variable has a positive and insignificant effect on the economic growth of the NTT Province, and the interest rate variable has a positive and significant effect on the economic growth of the NTT Province and simultaneously or together the variables of working capital credit, investment credit, consumption credit, and interest rates has an influence on the economic growth of the Province of NTT in 2015-2020.

**Keywords:** *working capital credit, investment credit, consumption credit, interest rates and economic growth*

**ANALISIS KEBIJAKAN PAJAK PENGHASILAN UNTUK UMKM  
PASCA TERBITNYA UNDANG-UNDANG NOMOR 7 TAHUN 2021  
TENTANG HARMONISASI PERATURAN PERPAJAKAN**

**(Income Tax Policy Analysis for MSMEs after The Issuance of the Law  
Number 7 of 2021 concerning Tax Regulation Harmonization)**

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**ABSTRACT**

**Purpose:** The purpose of this study is to determine the implication of Income Tax treatment for Micro, Small and Medium Enterprises (MSMEs) after the issuance of the new tax regulation of Tax Law No. 7 Year 2021 concerning Tax Regulation Harmonization.

**Research methodology:** This study utilizes an exploratory and descriptive methodology. The exploration method utilized is literature study, to be specific by collecting and reading works as books, journals, articles, and the Taxation Law and its carrying out guidelines.

**Results:** The results of this study are there was significant change in Income Tax calculation if it is compared to previous regulation especially for personal taxpayer of MSMEs and there is a reduction in the amount of tax that must be paid by the MSMEs taxpayer.

**Limitations:** The lack of supporting literature obtained by the authors regarding data on the development of MSMEs in Indonesia in 2020 also this study only carried out of Income Tax implication aspect of the Law Number 7 of 2021 concerning Tax Regulation Harmonization.

**Contribution:** This research is expected to contribute for MSMEs and can be used as a reference for further researchers.

**Keywords:** Income Tax Policy, MSMEs, Tax Regulation Hamortization

**PENGARUH EKSPOR, KURS, UTANG LUAR NEGERI DAN TINGKAT  
INFLASI TERHADAP CADANGAN DEvisa INDONESIA PERIODE  
2000-2019**

***(THE EFFECT OF EXPORTS, EXCHANGE EXCHANGE, FOREIGN DEBT AND  
INFLATION RATE ON INDONESIA'S FOREIGN EXCHANGE RESERVE 2000-2019)***

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**ABSTRACT**

This study aims to analyze the development of Indonesia's foreign exchange reserves and the factors that affect Indonesia's foreign exchange reserves. The data used are secondary data from the Central Bureau of Statistics and Bank Indonesia. This study uses two analyzes, namely descriptive analysis and quantitative analysis. This analysis is used to see what factors can affect Indonesia's foreign exchange reserves. The dependent variable in this research is Indonesia's Foreign Exchange Reserves, while the independent variables in this study are export growth, exchange rates, foreign debt and inflation from 2000-2019. To see the effect of the independent variable on the dependent variable, the researcher tested multiple linear regression analysis with Error Correction Model (ECM).

**Keywords:** *Foreign exchange reserves, export, exchange rates, foreign debt, inflation*



## ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI IMPOR BERAS DI INDONESIA 2000-2020

*(ANALYSIS OF FACTORS AFFECTING RICE IMPORTS IN INDONESIA 2000-2020)*

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### ABSTRACT

One of the government's policies to meet rice needs is to boost domestic rice production. However, with the increasing population, the demand for rice will increase and efforts to increase domestic productivity will not be able to meet domestic rice needs. So to cover the shortage, the government decided to import rice from other countries. However, in reality, rice imports are carried out when statistical data shows that Indonesia is experiencing a rice surplus. This study aims to determine what factors affect rice imports in Indonesia. The analytical method used is multiple linear regression analysis with the Error Correction Model (ECM). Based on the results of the study, it was concluded that partially or jointly rice production, rice consumption, domestic rice prices and the exchange rate of the rupiah against the US dollar had a significant and significant effect on rice imports in Indonesia.

**Keywords:** Production Level, Consumption, Rice Price.

**ANALISIS PENGARUH AGLOMERASI INDUSTRI, ANGKATAN  
KERJA DAN TINGKAT UPAH TERHADAP PERTUMBUHAN  
EKONOMI DI INDONESIA TAHUN 2010-2020**  
*(Analysis Of The Influence Of Industry Agglomeration, Work Force And Wage Level On  
Economic Growth In Indonesia 2010-2020)*

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**ABSTRACT**

The object of this research is Economic Growth. Economic growth is the process of changing the economic conditions of a country on an ongoing basis towards a better state over a certain period. Economic growth can also be interpreted as a process of increasing the production capacity of an economy which is manifested in the form of an increase in national income. Indonesian Economy. The purpose of this study was to analyze the influence of industrial agglomeration, labor force, and wage levels on Indonesia's economic growth. The data used is secondary data of the type of times series from 2010 to 2020 obtained from the Central Statistics Agency. Data analysis in this study uses panel data analysis by treating Indonesia's Economic Growth as the dependent variable, and Industrial Agglomeration, Labor Force, Wage Level as independent variables. The results of this study are the variables of industrial agglomeration, labor force and wage levels each have a significant influence on economic growth in Indonesia.

***Kata kunci: Pertumbuhan Ekonomi, Aglomerasi Industri, Angkatan Kerja, Tingkat Upah, dan Data Panel***

**ANALISIS FAKTOR YANG MEMPENGARUHI EKSPOR KOPI INDONESIA KE  
NEGARA-NEGARA ASEAN TAHUN 2016-2020**  
(Analysis of Factors Affecting Indonesian Coffee Exports to ASEAN Countries 2016-  
2020)

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**ABSTRACT**

Coffee is one of the leading commodities exported abroad. Plantation products in Indonesia, especially Robusta coffee, have an important contribution in generating the country's foreign exchange. Indonesian coffee has always been able to penetrate the international market because of its maintained quality and distinctive taste and aroma. This study aims to analyze the factors that influence Indonesia's coffee exports to ASEAN countries (Malaysia, Philippines, Singapore, Thailand, and Vietnam) with a time span of 2016-2020. The data used by the author in this study is panel data from 2016 to 2020 obtained from the Central Statistics Agency (BPS), Ministry of Agriculture, Uncomtrade, International Coffee Organization, World Bank and other websites. This study uses a panel data regression analysis tool with Eviews 10 software. The panel data regression results show that Production (P) has a positive and significant effect on coffee export volume (VEK). The Rupiah Exchange Rate (KURS) variable and the International Coffee Price (PK) variable have no significant effect on the coffee export volume (VEK). The biggest influence of the independent variable in this study is coffee production, so it can be used as a reference in the amount of capacity and the main influence in determining the volume of coffee exports.

**Keywords:** Export Volume, Coffee Production, International Coffee Prices, Rupiah Exchange Rate/Exchange Rate.

**ANALISIS PENGARUH FLUKTUASI HARGA MINYAK, JUMLAH  
UANG BEREDAR, INFLASI, TERHADAP PRODUK DOMESTIK  
BRUTO PERIODE 2000-2020**

*(Analysis Of The Effect Of Oil Price Fluctuation, The Amount Of Money Circulation,  
Inflation, On Gross Domestic Product  
Period 2000-2020)*

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**ABSTRACT**

Observations in this study aim at world oil, money supply, and inflation on Gross Domestic Product. The research uses multiple regression method using Eviews 10 software. From the results of the study it can be concluded that partially the money supply and inflation variables are positive and relevant to gross domestic product, while the world oil price variable has a positive but not significant effect on gross domestic product. While the simultaneous effect on the variables of World Oil Prices, Money Supply and Inflation, is significant at 75.04% on gross domestic product, and the remaining 24.96% is influenced by other factors not included in the model. The results of this study continue previous research which is very interesting for further research. This research is expected to be a consideration for policy making for the central government, especially local governments in increasing gross domestic product so that the Indonesian economy remains stable every year.

**Kata Kunci : PDB, HMD, JUB, Inflasi**



**ANALISIS PENGARUH IPM, JUMLAH PENDUDUK DAN TINGKAT  
PENGANGGURAN TERHADAP TINGKAT KEMISKINAN DI  
PROVINSI ACEH**

***ANALYSIS OF THE EFFECT OF HDI, NUMBER OF POPULATION AND  
UNEMPLOYMENT RATE ON POVERTY LEVEL IN ACEH PROVINCE***

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**ABSTRACT**

This research is motivated by the case of poverty in the province of Aceh which is still relatively high on the island of Sumatra. The purpose of this observation is to analyze and find out the results of the influence of the level of the Human Development Index (HDI), Total Population and Unemployment Rate on the poverty level in Aceh Province. This observation uses secondary data that is obtained from the Central Statistics Agency (BPS) Aceh and Indonesia. The technique used is a quantitative approach with panel data regression technique from 2017-2020 with a total of 23 regencies/cities of observation data and processed with a Fixed Effect Model (FEM) approach using Eviews 10. The final calculation results show that the Human Development Index has a significant negative effect on poverty. While the Population variable has an insignificant negative effect on poverty, and Unemployment has a significant positive effect on Poverty in Aceh Province in 2017-2020. This research is expected to be a consideration in decision making for the central and local governments in dealing with poverty problems in Aceh Province.

**Keywords:** Human Development Index, Population, unemployment rate, poverty rate.

## **ANALISIS PENGARUH IPM, PDRB, JUMLAH PENDUDUK, DAN UPAH MINIMUM TERHADAP KEMISKINAN DI JAWA TENGAH**

*(Analysis Of The Effect Of HDI, GRDP, Total Population, And Minimum Wage On  
Poverty In Central Java)*

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### **ABSTRACT**

The purpose of this study is to look at how the Human Development Index (HDI), Gross Regional Domestic Product (GRDP), population, and district minimum wage affect the number of impoverished people in Central Java between 2016 to 2020. Data collected indirectly or through intermediaries in this study is referred to as secondary data. The Central Statistical Agency (BPS) of the province of Central Java provided all of the data utilized. Panel data regression analysis is employed, and Eviews 9 is used to analyze it using the Fixed Effects Model (FEM) methodology. The Human Development Index (HPI) and gross domestic product (GRDP) have a considerable negative influence on poverty, district minimum wages have a significant positive effect on poverty. Population has a negative but not significant on poverty. The findings of this study constitute the culmination of prior research and will be of great relevance to future researchers. In the face of the expanding number of disadvantaged individuals, this research can help decision-makers.

***Keywords: HDI, GRDP, Total Population, Minimum Wage, Number of Poor People***



## ROLE OF THE AGRICULTURAL SECTOR IN THE ABSORPTION OF LABOR IN BELU REGENCY

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### ABSTRACT

This research was conducted with the aim to find out the role of the agricultural sector in the absorption of labor in Belu regency. The analytical methods used in this study include stationary testing, cointegration test, ECM test, and multiple regression testing, with variables in the role of the agricultural sector, namely agricultural sector PDRB and Agricultural Land Area as independent variables and agricultural sector labor absorption as dependent variables. The results showed that partially the Agricultural Sector PDRB variables had no effect but were positive to labor absorption and agricultural area variables that had a positive and significant effect on labor absorption. Simultaneously or together the variables of the Agricultural Sector PDRB and Agricultural Land Area have an influence on the absorption of labor in Belu regency.

**Keywords:** *Agricultural Sector PDRB, Agricultural Land Area, and Energy Absorption Work.*

## MEMBANGUN RESILIENSI ORGANISASI MELALUI PERAN LEADER MEMBER EXCHANGE SEBAGAI PEMEDIASI

## DEVELOPING ORGANIZATIONAL RESILIENCE WITH THE MEDIATING ROLE OF LEADER MEMBER EXCHANGE

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### ABSTRACT

**Purpose :** The purpose of this study is to investigate the effect of social capital and organizational flexibility toward organizational resilience, with the mediating role of leader member exchange in higher education institution in Salatiga.

**Research methodology :** This research will be conducted in Salatiga by taking a total amount of lecturers at three higher education organisations in Salatiga, the samples taken was 245 lecturers. The sampling technique used was purposive sampling, while the analytical tool used in this research is path analysis with Partial Least Square (PLS) using SmartPLS.

**Results :** The direct effect indicates that social capital and organizational flexibility are positively influence the organizational resilience, and leader member exchange mediates the relationship between social capital and organizational flexibility towards organizational resilience in higher education institution in Salatiga.

**Limitations :** The limitation of this study, that this study only took lecturers as research samples, while to determine organizational resilience, it required the involvement of all organizational components, besides that the exogenous variables selected were limited to individual and organizational variables.

**Contribution :** The results of this study contribute to the field of management, especially human resource management, specifically this research provides input to increase organizational resilience through the management of social capital and organizational flexibility, involving the role of leader - member in the organization.

**Keywords :** Organizational resilience, social capital, organizational flexibility, leader member exchange.



**DIGITAL TEKNOLOGI KEWIRAUSAHAAN PEDESAAN  
BERKELANJUTAN**

**(DIGITAL TECHNOLOGY SUSTAINABLE RURAL  
ENTREPRENEURSHIP)**

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**ABSTRACT**

The purpose of this research is to explain understanding and identify technology for digitizing sustainable rural entrepreneurship. This research method used a mixed method. To identify the role of digital technology in entrepreneurship, quantitative methods are used, and qualitative methods are used to explain understanding. The data collection method used a survey with a questionnaire instrument, observation and structured interviews as well as a path analysis model. The results of the research found that digital technology and infrastructure are able to offer various potentials and new business opportunities as well as encourage the growth of entrepreneurial attitudes, and at the same time pose risks and gaps in new digital technology in rural areas. However, this research has limitations on fundamental microeconomic data in rural areas, so it is not possible to generalize nationally. The contribution of this practical research is useful as a basis for management in adopting digitalization technology, and theoretically the positive and negative effects on family and community businesses in rural areas indicate that there is still a role void in new institutional theories and sustainable entrepreneurship.

**Keywords:** *digital technology, rural entrepreneurship, sustainable*

**ANALYSIS THE EFFECT OF PAD, GENERAL ALLOCATION FUNDS,  
AND SPECIAL ALLOCATION FUNDS ON CENTRAL JAVA FOR  
CAPITAL EXPENDITURE (2017-2019)**

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**ABSTRACT**

In Indonesia, regional regulation documents are claimed as regional revenue and expenditure budgets (APBD). Both Regencies and Cities convey pliability to local Regional Governments to explore potential financial resources in their regions even as on the identical time having the ability to allocate resources to regional spending in line with the needs and aspirations of the people of their regions. as a result, this study goals to find evidence of the reality of whether general allocation funds, original income, and special allocation funds affect capital spending in region/city governments throughout Central Java in 2017-2019.

The unit of analysis used is a report on the realization of the APBD for the 2017 to 2019 rule to the web of the Director General of Fiscal Balance of the Regional Government for 35 Regencies/ Cities in Central Java Province. While the sample in this study are districts/ cities throughout Central Java of 35 districts/ cities. The informasi analysis method uses multiple linear regression analysis with the donation of the SPSS 22 event. The result of this research is that regional original income and specifi allocation funds have an effect on capital expenditure using the sig value. respectively(  $0.0000 < 0.005$ ) and (  $0.022 < 0.005$ ). Meanwhile, the general allocation fund has nomor effect on capital spending with a value of sig. of(  $0.311 > 0.05$ ).

**Keywords:** Local Revenue, General Allocation Fund, Special Allocation Fund, Capital Expenditure, District/City, Central Java

**PENGARUH INFRASTRUKTUR TERHADAP PERTUMBUHAN  
EKONOMI DI JAWA TENGAH (2016-2020)**

*(THE IMPACT OF INFRASTRUCTURE ON ECONOMIC GROWTH IN CENTRAL  
JAVA (2016-2020))*

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**ABSTRACT**

This research was conducted to analyze how much influence road infrastructure, education and health have on economic growth in Central Java Province in 2016-2020. Gross Regional Domestic Product (GDP) as the dependent variable, while road infrastructure, education, and health are independent variables. This research uses panel data regression analysis using the Eviews 10 program computer tool. This study uses secondary data obtained from the Central Statistics Agency for a period of 5 years starting from 2016-2020. The method used is a quantitative approach. The results showed that the road variable had a negative and significant effect on economic growth. The variables of education and health have a positive and significant influence on the economic growth of Central Java. The limitation of this research is that the researcher only takes three independent variables, namely road infrastructure, education infrastructure, and health infrastructure, while there are still other factors that cause the increase or decrease in economic growth in Central Java Province..

**Keywords:** Economic Growth, Infrastructure, Roads, Education, Health

## THE ROLE OF VACCINATION AS STOCK MARKET'S IMMUNIZER

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### ABSTRACT

In the wake of Covid-19 pandemic, there is growing empirical evidences posits that capital markets around the world are affected by the market turbulence. This paper scrutinized the effect of vaccination on stock returns in Indonesia Stock Exchange as a developing economy. We demonstrate this using daily stock return in the period of from January to August in 2021, resulting the total sample of 95,716 observations. We employ panel regression analysis and controls for different sectors and subsectors, covid-19, world indicate index and location consecutively to ensure its robustness. We exhibit that vaccination is playing an important role in immunizing the stock market as it shows positive and significant effect on stock returns. Further, we find a moderate effect on Monday during the vaccination periods. The results provide comprehensive and different perspectives on how health treatment can be noteworthy to stock market. Hence, our results are robust and merits for investor, fund managers, and policy makers with regard to respond on good and bad news amid covid-19 pandemic.

**Purpose:** this study aims to examine whether vaccine development as treatment medicine has significant impact on stock returns.

**Research methodology:** we employs multiple regression, sub-sample analysis, moderating effect, and sensitivity analysis.

**Results:** we find the vaccination is positive and significant on stock returns. Our results are also robust and have economic significance.

**Limitations:** However, vaccination progress is only incremental information which triggered investor's reaction during covid-19 pandemic. Future research may incorporate other relevant information's as determinant of stock market movement.

**Contribution:** (1) The majority of prior study have been conducted using cases growth as the main proxies of covid-19 to stock returns. This study's focal point on vaccination development may provide appealing information to predict stock return performance during the covid-19 pandemic. (1) This study stands as practical implication which explain the role of vaccination as stock market's immunizer. (2) Enrich the literature review on disaster, pandemic, and stock market topics.

**Keywords:** Vaccination, Covid-19, Stock Returns, Day Effects



## EVALUASI PENGHITUNGAN AKUNTANSI INSENTIF PPH PASAL 21 BAGI PEKERJA (DTP) AKIBAT PANDEMI COVID-19

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### ABSTRACT

The purpose of the study was to evaluate the results of accounting for income tax incentives article 21 DTP for permanent employees upon the enactment of PMK No. 9/PMK.03/2021 at PT X. The research method uses descriptive analysis with a qualitative approach and is based on primary data in 2020 from all permanent employees as the object of research. The government provides Article 21 Income Tax Incentives as additional economic income for employees in the era of the COVID-19 pandemic. Based on this regulation, companies are required to report on the realization of Article 21 Income Tax incentives along with their rights and obligations since the beginning of its implementation. The results show that in the 2020 tax year, the company has not carried out the calculation in accordance with the applicable income tax law, there are still discrepancies in the value of Article 21 income tax, the company does not fully deposit it to employees, and there are still payments of Article 21 income tax to the state.

**Keywords:** 1.Tax accounting, 2.Income Tax Article 21, 3.Tax Incentives, 4.Permanent Employees.

**PENGARUH KEBIJAKAN HUTANG, LIKUIDITAS DAN  
PROFITABILITAS TERHADAP KEBIJAKAN DIVIDEN (STUDI PADA  
PERUSAHAAN FARMASI YANG TERDAFTAR DI BEI TAHUN 2017-  
2020)**

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**ABSTRACT**

The Indonesia Stock Exchange (IDX) is the capital market in Indonesia. The role of the Indonesia Stock Exchange (IDX) is very important, one of which is used by the public as a means of investment and for go public companies as a means to obtain additional capital by issuing shares as a sign of ownership. Investors can carry out several capital market activities in several pharmaceutical companies that go public through the purchase of issued or traded shares. The main purpose of investors to invest a number of funds is to obtain and get profits or returns in the future.

Dividends play a very important role in the company's capital structure. The level of stability and future growth prospects can also be demonstrated by looking at companies paying dividends, which makes dividends very important. Dividend policy must pay attention to two interests between funding in the form of retained earnings and the interests of investors in the form of dividends, namely the company's net profit to be distributed to shareholders at the General Meeting of Shareholders (GMS) in the form of cash (cash dividends) or stock dividends (stock dividends).

The purpose of this study is to determine the effect of debt policy on dividend policy in pharmaceutical companies listed on the IDX, the effect of liquidity on dividend policy in pharmaceutical companies listed on the IDX, the effect of profitability on dividend policy in pharmaceutical companies listed on the IDX, and the effect of debt policy. , liquidity, profitability of dividend policy either simultaneously or partially in pharmaceutical companies listed on the IDX.

In this study, the author uses a quantitative approach. The quantitative approach is an approach that uses data in the form of numbers in statistical analysis.

**Keywords:** *Debt, Liquidity, Profitability, Dividend Policy.*

## **PENGARUH INFLASI, NILAI TUKAR, SUKU BUNGA DAN PRODUK DOMESTIK BRUTO TERHADAP RETURN SAHAM PADA PERUSAHAAN MANUFAKTUR**

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### **ABSTRACT**

Inflation is a condition in which there is a continuous increase in prices for a long period of time. Inflation affects the costs incurred by the company. The exchange rate affects the company's profit if the company imports raw materials in a condition where the Rupiah value depreciates, this condition makes the company's profit decrease or it could be a loss. If the interest rate by Bank Indonesia increases, investors will prefer to assign their funds to participate in the auction of the sale of SBI which is determined by the market mechanism. Gross Domestic Product (GDP) is the market value of all goods and services produced in a country in a certain period (usually one year). To see if a country's economy is growing high, slow, or even down by looking at GDP.

The purpose of this study is to determine whether inflation affects the stock returns of manufacturing companies, whether the exchange rate affects the stock returns of manufacturing companies, whether interest rates affect the stock returns of manufacturing companies, whether gross domestic product affects the stock returns of manufacturing companies and exchange rates, interest rates, and products. gross jointly affect the stock returns of domestic manufacturing firms.

This research is a quantitative research where the data used is secondary data, namely data that has been collected and processed by other parties. Stock return variable data for manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2019 period were obtained from the IDX official website. Data for inflation and GDP are obtained from the Central Statistics Agency, while interest rates and exchange rates are obtained from Bank Indonesia.

**Keywords:** *Inflation, Exchange Rates, Interest Rates, Gross Domestic Product, Stock Returns.*

***SELF ASSESSMENT SYSTEM, TARIF PAJAK, LOVE OF MONEY,  
KEPERCAYAAN TERHADAP OTORITAS PAJAK DAN PRILAKU  
PENGHELAPAN PAJAK***

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**ABSTRACT**

This study aims to examine the effect of Self Assessment System, Tax Rates, Love Of Money, Trust in Tax Authorities and Tax Evasion Behavior. The sample in this study was 107 taxpayers of Micro, Small and Medium Enterprises who had a turnover of less than 4.8 billion in Bengkulu City. This research is an associative research using a quantitative approach, associative research is a study that aims to determine the effect of the independent variable on the dependent variable. Data analysis used descriptive and quantitative analysis techniques with Multiple Linear Regression.

This study shows that the factors that influence taxpayers to commit tax evasion are self-assessment system factors, tax rates, and trust in tax authorities. for him. This study has limitations, namely limited research model proposals, limited to variables while in fact there are many other factors that can also affect tax evasion intentions. Therefore, suggestions for further studies are to test the proposed research model by testing the results of this study empirically and subsequent studies can use other variables not included in this study for research related to tax evasion intentions.

**Keyword :** Self Assessment System, Tax Rates, Love Of Money, Trust in Tax Authorities and Tax Evasion Behavior

**ANALISIS PENGARUH PENGANGGURAN, JUMLAH PENDUDUK  
DAN PENDIDIKAN TERHADAP KEMISKINAN DI KARESIDENAN  
SURAKARTA TAHUN 2016-2020**

*(Analysis of the Effect of Unemployment, Population and Education on Poverty in  
Surakarta Residency in 2016-2020)*

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**ABSTRACT**

The purpose of this study was to analyze the relationship between the effect of unemployment, population and education on poverty in the Surakarta Residency in 2016 to 2020 in. The variables used in this study are unemployment, population, education and poverty. This research data uses panel data from 6 regencies and 1 city in the Surakarta Residency for the 2016-2020 period. The analytical model used is a multiplier linier regression model with the help of Eviews software. The results of this study indicate that the unemployment variable has a positive and significant effect on poverty. The population variable has a negative and significant effect on poverty, while the education variable shows a negative and insignificant coefficient, meaning that education has no effect on poverty in the Regency and City of Surakarta Residency.

**Keywords:** Unemployment, Population, Education and Poverty

## THE INTENTION OF MUSLIM AND NON-MUSLIM INVESTORS IN INVESTING IN RETAIL SUKUK

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### ABSTRACT

#### **Tujuan (Purpose):**

*The purpose of this study is to analyze the factors that influence the intention of individual investors, both Muslim and non-Muslim, to invest in retail Sukuk issued by the Indonesian government using the Theory of Planned Behavior (TPB).*

#### **Metodologi penelitian (Research methodology):**

*This research is quantitative. The data was obtained through the distribution of questionnaires that had been previously tested to determine the validity and reliability. The respondent data processed were 214 respondents who came from various levels of society and various cities in Indonesia. Furthermore, the data was processed using the Microsoft Excel application and the Smart PLS-SEM application version 3.3.3.*

#### **Hasil (Results):**

*The results show that the intention of Muslim investors and non-Muslim investors are both significantly determined by their attitude in investing, subjective norms that exist within them, and perceptions of behavioral control.*

#### **Limitasi (Limitations):**

*The limitations of this study are the number of respondents who are quite small.*

#### **Kontribusi (Contribution):**

*The results of this study be considered by the government as an input to determine the right strategies in expanding the retail Sukuk investor base on both among Muslim and non-Muslim investors in Indonesia.*

**Kata kunci (Keywords):** *Retail Sukuk, Intention, Theory of Planned Behavior, Structural Equation Modeling (SEM), Moeslim Investor, Nonmuslim Investor.*

**ANALISIS PROPORSI DEWAN KOMISARIS INDEPENDEN, UKURAN  
DEWAN DIREKSI, KOMITE AUDIT, BLOCKHOLDER OWNERSHIP  
TERHADAP KINERJA KEUANGAN**

**(ANALYSIS OF INDEPENDENT COMMISSIONER BOARD PROPORTION,  
BOARD OF DIRECTORS SIZE, AUDIT COMMITTEE, BLOCKHOLDER  
OWNERSHIP ON FINANCIAL PERFORMANCE)**

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**ABSTRACT**

**Purpose:** aims to analyze the elements the financial percomace of banking on the Indonesia Stock Exchange for the 2017-2020 period.

**Research methodology:** This type of research is quantitative research using secondary data in the form of annual reports. This study used a sample of 138 banks for four years. The analysis used is multiple linear regression, classical assumption test, t test and F test using SPSS 25 program.

**Results:** The results of this study indicate that the proportion of independent commissioners, audit committees, and blockholder ownership does not affect the financial performance of banks, while the size of the board of directors affects the financial performance of banks.

**Limitations:** The obstacle of this research is that it focuses on the financial sector, companies disclose financial statements in rupiah and time constraints.

**Contribution:** This research is expected to be able to share an explanation for shareholders and companies to determine the variables that affect financial performance.

**Keywords:** Proportion of the Board of Independent Commissioners, Size of the Board of Directors, Audit Committee, Return on Assets.

**ANALISIS DETERMINAN AGLOMERASI INDUSTRI TERHADAP  
PEREKONOMIAN REGIONAL ( STUDI EMPIRIS PROVINSI JAWA  
TENGAH TAHUN 2016-2020)**

*(ANALYSIS OF DETERMINANTS OF INDUSTRIAL AGGLOMERATION ON THE  
REGIONAL ECONOMY (EMPIRE STUDY OF CENTRAL JAVA PROVINCE 2016-  
2020).*

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**ABSTRACT**

The purpose of this study is to analyze which regions have a moderate to large level of industrial agglomeration; and analyze whether industrial agglomeration, labor force, and wage levels affect economic growth in Central Java. In this study, the analytical method used is the Hoover Balassa Index and panel data regression with 3 approaches, namely the Common Effect Model (CEM), Fixed Effects Model (FEM) and Random Effects Model (REM). The results showed that industrial agglomeration, the number of the workforce, as well as wage levels each had an influence for economic growth Central Java Province. This research show the results of industrial agglomeration and labor force have no significant influence on economic growth. Meanwhile, the wage level has a significant influence on the economic growth of Central Java Province. The limitation of this research lies in the collection of industrial agglomeration data so that data processing is needed in such a way as to obtain industrial agglomeration data. It is hoped that hopefully this research serve as a consideration the government to take policies to increase regional economic growth so that it always increases every year.

**Keywords:** *Industrial Agglomeration, GRDP, Labor Force, and Wage Level*



**PENGARUH PROFITABILITY, CORPORATE SOCIAL  
RESPONSIBILITY, FIRM GROWTH, DAN INTELLECTUAL  
CAPITAL TERHADAP FIRM VALUE**

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**ABSTRACT**

The purpose of this study is to investigate whether profitability, corporate social responsibility, firm growth, and intellectual capital all have an effect on firm value in the mining sector. Profitability, corporate social responsibility, firm growth, and intellectual capital are all used as independent variables. While the dependent variable is firm value. This study examines all mining sector businesses listed on the Indonesia Stock Exchange between 2018 and 2020, resulting in a sample size of 22 companies. Purposive sampling is used in conjunction with data processing techniques such as multiple linear regression analysis with a quantitative method. According to the findings of this study, profitability has an effect on business value. Meanwhile, corporate social responsibility, firm growth, and intellectual capital have little effect on the value of a company. The disadvantages of this study include the short research period and the narrow emphasis on one sector of the company, particularly the mining sector. This research is intended to explain the value of the company to various stakeholders, both conceptually and academically.

**Keywords:** Firm value, profitability, corporate social responsibility, firm growth, intellectual capital.

**PENGARUH CASH TURNOVER, INVENTORY TURNOVER,  
RECEIVABLE TURNOVER, DAN WORKING CAPITAL TURNOVER  
TERHADAP PROFITABILITAS**

***(THE EFFECT OF CASH TURNOVER, INVENTORY TURNOVER,  
RECEIVABLE TURNOVER, AND WORKING CAPITAL TURNOVER ON  
PROFITABILITY)***

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**ABSTRACT**

***Purpose:*** The purpose of this paper is to determine the effect of cash turnover, inventory turnover, receivable turnover and working capital turnover on profitability in manufacturing industry companies listed on the Indonesian Stock Exchange (IDX) in 2018-2020 period.

***Research methodology:*** This type of research is quantitative research that uses secondary data in the form of annual reports. This observation uses a sample of 70 manufacturing industry companies in Indonesia for the 2018 – 2020 period with the determination of the sample using the purposive sampling method. The technique for analyzing the data in this study uses multiple linear regression, classical assumption test, and hypothesis testing with data processing using the SPSS 20 application.

***Results:*** Based on the results of multiple linear regression analysis, it is found that the inventory turnover, receivable turnover, and working capital turnover have an effect on profitability, while the cash turnover has no effect on profitability.

***Limitations:*** This study are only limited to one type of company, namely manufacturing companies for the 2018-2020 period and are only limited to four independent variables and one dependent variable, other variables are needed to better know what are the factors that affect profitability.

***Contribution:*** This research is expected to be able to contribute to investors and companies to find out the factors that affect profitability.

***Keywords:*** profitability, cash turnover, inventory turnover, receivable turnover, working capital turnover

## PENGARUH ATRIBUT DEWAN TERHADAP NILAI PERUSAHAAN

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### ABSTRACT

**Purpose:** This research examines the impact of board size, number of board meetings, age of board members, independent members on board of commissioners, woman on board, foreign board members, board's education background, political connection, and military experience on firm value.

**Research methodology:** This research was a quantitative study with hypothesis testing approach. This research used 165 observations from manufacturing companies listed on Indonesia Stock Exchange period 2017-2019 as sample. Data collection method was indirect in form of archived data. Data analysis used multiple regression analysis.

**Results:** This research finds that size of board directors and foreign directors positively affect firm value. Size of board commissioners and military experience on board members negatively affects on firm value. On the contrary, other variables show no effect on firm value.

**Limitations:** Some of the variables in this research were not significant, thus future research could conduct tests using different proxies. There might be another factor that has more significant effect on firm value, which is not analyzed in this study.

**Kontribusi:** This research contributes to the development of literature on board attributes by identifying board characteristics toward firm value.

**Keywords:** Board attributes, board characteristics, and firm value.

## THE EFFECT OF FIRM SIZE, SUBSIDIARIES, AUDITOR SIZE, LOYALTY, AND EXTERNAL AUDIT REPORT LAG ON AUDIT FEE

(Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2018-2020 Period)

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### ABSTRACT

*This study aims to analyze the effect of firm size, subsidiaries, auditor size, loyalty, and external audit report lag on audit fees in manufacturing companies listed on the Indonesia Stock Exchange (IDX). The population of this study are manufacturing companies listed on the IDX with an observation period of 2018-2020. The research sample consisted of 30 companies from 56 saturated samples determined by purposive sampling technique. The data analysis technique used is multiple linear regression with the help of the SPSS program. The results of the study concluded that partially firm size, auditor size, and loyalty variables affect the audit fee. Meanwhile, the variables of subsidiaries and external audit report lag have no effect on audit fees for manufacturing companies listed on the Indonesia Stock Exchange.*

**Tujuan (Purpose):** Penelitian ini bertujuan untuk menganalisis pengaruh *firm size*, *subsidiaries*, *auditor size*, loyalitas, dan *external audit report lag* terhadap *audit fee* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI).

**Metodologi Penelitian (Research Methodology):** Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dan tidak delisting selama periode 2018-2020 yang berjumlah 56 perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh sampel sebanyak 30 perusahaan per tahun. Metode analisis data menggunakan analisis regresi linear berganda dengan SPSS versi 25.

**Hasil (Results):** Hasil penelitian disimpulkan bahwa secara parsial variabel *firm size*, *auditor size*, dan loyalitas berpengaruh terhadap *audit fee*. Sementara variabel *subsidiaries* dan *external audit report lag* tidak berpengaruh terhadap *audit fee* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

**Limitasi (Limitations):** Keterbatasan dalam penelitian ini adalah objek penelitian yang kurang luas, hanya pada perusahaan manufaktur sektor industri barang konsumsi saja, sehingga sampel yang didapatkan hanya sedikit.

**Kontribusi (Contribution):** Penelitian ini dapat bermanfaat untuk dijadikan sebagai bahan informasi dan bahan pertimbangan bagi regulator untuk memberikan peraturan dan penjelasan yang lebih jelas terkait dengan penentuan *audit fee*, agar informasi yang diperoleh bersifat transparan sehingga dapat meningkatkan kepercayaan para investor dalam mengambil keputusan investasi. Diharapkan dengan adanya peraturan dan pengawasan tentang besarnya *audit fee* dapat memperoleh informasi yang relevan.

**Kata Kunci (Keywords):** *Firm Size*, *Subsidiaries*, *Auditor Size*, Loyalitas dan *External Audit Report Lag*, *Audit Fee*.

*Firm Size*, *Subsidiaries*, *Auditor Size*, *Loyalty* and *External Audit Report Lag*, *Audit Fee*.

## KINERJA EKONOMI KREATIF INDONESIA TAHUN 2015-2020

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### ABSTRACT

Ekonomi kreatif merupakan sektor yang menyumbang kontribusi yang besar bagi PDB Indonesia. Di saat wabah pandemi melemahkan perekonomian Indonesia, sektor ekonomi kreatif tetap tumbuh pada beberapa subsektor. Tujuan penelitian ini yaitu untuk menilai kinerja ekonomi kreatif di Indonesia selama periode 2015-2020 dan menilai potensi yang dimiliki Indonesia untuk mengembangkan sektor ekonomi kreatif. Penelitian ini menggunakan analisis deskriptif dan metode kualitatif dengan interpretasi terhadap data statistik dari delapan faktor utama kinerja ekonomi kreatif. Hasil penelitian menunjukkan bahwa Indonesia memiliki potensi yang besar untuk mengembangkan sektor ekonomi kreatif dengan penguatan pada faktor pendidikan, kepemimpinan, infrastruktur, budaya, kebijakan pemerintah, inovasi teknologi, klaster/jaringan kreatif, dan keberagaman.

**Kata Kunci: Ekonomi Kreatif, Kinerja Ekonomi Kreatif, Pertumbuhan Ekonomi.**

## ANALISIS KEPATUHAN PAJAK PEKERJA MUDA INDONESIA DENGAN PENDEKATAN *MOTIVATIONAL POSTURE THEORY*

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### ABSTRACT

*Poor tax compliance is one of the reasons for the failure of achieving the tax revenue target in Indonesia. The younger generation in general has low tax compliance. This can be explained using the Motivational Posture Theory framework. This study aims to provide an overview of the factors that affect tax compliance among Indonesian working youth by using the Motivational Posture Theory. The results showed that the commitment, capitulation, disengagement, and game playing postures significantly affected the tax compliance among Indonesian working youth, while the resistance posture did not have a significant effect on the tax compliance among Indonesian working youth.*

### Tujuan (Purpose):

Penelitian ini bertujuan untuk menganalisis kepatuhan pajak generasi muda Indonesia dengan pendekatan motivational posture theory.

### Metodologi penelitian (Research methodology):

Penelitian dilakukan dengan membagikan kuesioner secara daring kepada calon responden melalui berbagai kanal dan dianalisis menggunakan regresi linear.

### Hasil (Results):

Hasil penelitian menunjukkan bahwa postur *commitment*, *capitulation*, *disengagement*, dan *game playing* berpengaruh secara signifikan terhadap kepatuhan pajak pekerja muda Indonesia, sedangkan postur *resistance* tidak mempunyai pengaruh signifikan terhadap kepatuhan pajak pekerja muda di Indonesia

### Limitasi (Limitations):

Penyebaran kuesioner melalui secara daring melalui berbagai macam kanal perlu ditindaklanjuti dengan pendekatan ke berbagai komunitas pekerja muda sehingga dapat mendapatkan jumlah sampel yang lebih besar.

### Kontribusi (Contribution):

Penelitian tentang kepatuhan pajak generasi muda masih sangat jarang dilakukan di Indonesia sehingga penelitian ini memberikan sedikit gambaran tentang kepatuhan pajak generasi muda

**Kata kunci (Keywords):** kepatuhan, pajak, pekerja, muda, motivasi, postur

**THE NEXUS BETWEEN MOTIVES AND BEHAVIOUR INTENTION  
OF ONLINE SHOPPING FOR MICRO, SMALL AND MEDIUM  
ENTERPRISES' PRODUCT WITH PRICE, HALAL AND FOOD  
PRODUCT AS MODERATING VARIABLES**

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**ABSTRACT**

The aim of study was to see the nexuses of motives on behaviour intention online shopping of MSMEs product at Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) area with Price, Halal and Food Product as moderator variables. The research was conducted using quantitative methods. The data analysis used in this research were validity test, reliability test for instrument test. The assumption classical tests were heteroscedasticity test, multicollinearity test, linear multiple regression. Multiple linear regression tests were t test, F test and Moderated Regression Analysis (MRA) which is calculated using the SPSS 26 application. Results are Hedonic motivation, perceived usefulness and external subjective norms gave a positive and significant effect on behaviour intention online shopping. Price as moderator variable on Hedonic motivation and perceive usefulness does not give a significant influence similarly Halal as moderator variable on internal subjective norm and external subjective norm. The interaction with Price and Halal as moderator has positive effect. Oppositely, Food Product as moderator variable on pandemic covid-19 possess a negative response. Based on the research conducted, there are limitations such as variables, respondents, and time. Contribution of the research can used by e-commerce, specific sellers and others where the level of halalness is still very much considered by consumers.

**Keywords :** online shopping, motives, behavior intention, MSMEs

**APLIKASI BERBASIS WEBSITE SAFAGA INDOCREW SERVICE  
UNTUK PEMBUATAN DOKUMEN PELAUT – AN ENDLESS CYCLES  
FOR SEAMAN SERVICE**

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**ABSTRACT**

The aim of this study was to develop a website based application related to seaman documents processing for Indonesian seaman in Indonesia. The approach of this study was research and development or prototype model. Interview technique, observation and documents study were used as the instruments to gather the data. The subjects of this study were Balinese seamen who proceeded documents at Sekolah Perhotelan Bali Maritime Training Center. The results showed that there was significance needs to develop a new system to proceed seaman documents by developing a website based application. Therefore, the new website designed was safagaindorew.com in which the website provides a significant tools needed by Indonesian seaman to reduce their barriers in renewing their documents related with the application of tight health protocol in avoiding direct contamination with covid 19 virus.

***Keywords:*** *Prototyping, Website, Seaman Documents*





## COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2017-2020

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### ABSTRACT

Companies need capital to continue to grow and maintain the viability of the company's operations. This study aims to examine the effect of business risk and asset structure on manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2020 period. Sample selection was done by using purposive sampling technique. In this study, the sample used was manufacturing companies listed on the Indonesia Stock Exchange for the period 2017-2020 as many as 59 companies with the amount of data processed for 4 years, namely 236 companies. The type of data used is secondary data obtained from the Indonesia Stock Exchange website which in the form of company financial statements. In this study using multiple analysis tools using the SPSS program with version 21.0.

The results show that business risk and asset structure have a negative effect on capital structure. The magnitude of the influence of business risk and asset structure used in this study is 10% while the remaining 90% is explained by other factors not examined in this study.

**Keywords:** *Business Risk; Asset Structure; and Capital Structure*

**THE EFFECT OF UNDERSTANDING TAX REGULATIONS, QUALITY OF SERVICE, TAXPAYER AWARENESS, AND TAX SANCTIONS ON PERSONAL TAXPAYER COMPLIANCE**

(Empiri Study at Jayapura Primary Tax Service Office)

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**ABSTRACT**

This research aims to find out the Effect of Understanding Tax Regulations, Quality of Service, Taxpayer Awareness, and Tax Sanctions on Compliance of Private Taxpayers. The sample in this study was as many as 100 respondents who were private taxpayers registered with the Jayapura Primary Tax Service Office. The results in the study were collected through questionnaires that were processed and analyzed using multiple regression analysis. The method used in sampling in this study was purposive sampling. The data quality test used in this study is the Pearson Correlation validity test and the rehabilitation test using Cronbach Alpha. For the hopitesis test in this study, researchers used the adjusted R2 test, the F test, and the t test.

The results of the data in this study showed that: (1) the understanding of tax regulations has an effect on taxpayer compliance with a significant value of 0.000. (2) The quality of service has no effect on taxpayer compliance with a significant value of 0.483. (3) taxpayer awareness affects taxpayer compliance with a significant value of 0.013. And (4) tax sanctions have no effect on taxpayer compliance with a significant value of 0.071. However, when tested together, all variables significantly affected taxpayer compliance with a significant value of 0.000.

**Keywords:** Compliance of Private Taxpayers, Understanding of Taxation Regulations, Quality of Service, Taxpayer Awareness, Tax Sanctions

## ANALYSIS OF NET INCOME CAPABILITIES, CHANGES IN DEBT AND DECLINES IN THE VALUE OF LONG-TERM ASSETS IN PREDICTING FUTURE CASH FLOWS

(Empirical Study on Manufacturing Companies Listed on Indonesia Stock Exchange Period 2015-2019)

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### ABSTRACT

The study aims to provide empirical evidence on the effect of net income, changes in debt and a decline in the value of long-term assets in predicting future cash flows. Net income information, changes in debt and a decline in the value of long-term assets should meet fundamental qualitative characteristics, such as, relevant. One of the relevant criteria is to have predictive value. Therefore, long-term asset impairment information should have predictive value.

The population in this study is a manufacturing company listed on the Indonesia Stock Exchange in 2015-2019. Sampling in this study was conducted purposive sampling with a sample number of 23 companies. The analytical tool used in this study is multiple regression analysis.

Test results showed that net income, changes in debt and a decline in the value of long-term assets had a significant effect on future cash flows. This suggests that after empirically testing, net income information, debt changes and long-term asset value declines have been in line with fundamental qualitative characteristics, that is, relevant.

**Keywords:** Net income, changes in debt, decline in the value of long-term assets, future cash flows.

## **EFFECT OF FINANCIAL RATIOS TO PREDICT FINANCIAL DISTRESS**

(Study in Manufactured Companies in IDX 2015 – 2019)

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### **ABSTRACT**

The objective of this research was to find out the effects of Liquidity Ratio, Leverage Ratio, Activity Ratio and Profitability Ratio on Financial Distress on manufacturing companies listed in the Indonesia Stock Exchange in the period years of 2015-2019. This research was conducted on manufacturing companies listed on the Indonesia Stock Exchange in 2015 – 2019. Financial statement data were obtained through access to [www.idx.co.id](http://www.idx.co.id) with purposive sampling method, so that 19 samples were obtained. The analytical method used is logistic regression analysis with the help of the SPSS IBM 26 program.

The results of this study indicate that the Liquidity Ratio proxied as the current ratio has no effect on Financial Distress, the Leverage Ratio proxied as the debt to asset ratio has no effect on Financial Distress, the Activity Ratio proxied as the total asset turnover ratio has no effect on Financial Distress and Profitability Ratios effect on Financial Distress.

**Keywords :** *Financial Distress, Activity Ratio, Liquidity Ratio, Leverage Ratio and Profitability Ratio*

## ANALISIS KEPATUHAN WAJIB PAJAK

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### ABSTRACT

This study aims to examine and obtain empirical evidence of the effect of Taxpayer Awareness Levels, Tax Rates, Tax Fines, and Tax Socialization on Tax Compliance at KPP Pratama Tabanan. The population in this study were all taxpayers registered at KPP Pratama Tabanan as of 2020, totaling 59,415 taxpayers. The sampling technique was random sampling. The determination of the amount was determined using the Slovin formula with 100 samples. Data analysis used multiple linear regression analysis and the data collection method used in this research is the interview and questionnaire method. The results of this study indicate that taxpayer awareness, tax rates, and tax socialization have no effect on tax compliance, while tax penalties have a positive effect on tax compliance at KPP Pratama Tabanan. For further researchers, it is hoped that they will examine and examine more deeply other factors not examined in this study that can affect taxpayer compliance.

**Keywords:** *Tax payer Awareness, Tax Rates, Tax Fines, and Socialization of Taxation and Tax Compliance*

## ANALYSIS OF FACTORS THAT INFLUENCE POVERTY IN SEMARANG RESIDENCY IN 2016-2020

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### ABSTRACT

This research purpose to analyze the impact of the HDI, GRDP, District Minimum Wage on poverty in the Semarang Residency in 2016-2020. The data obtained comes from BPS Central Java and other literature as support for this research. This research uses panel data regression method with the help of eviews10 software. The regression results show that the selected model is Fixed Effect Model (FEM) method. With the results that the HDI variable has a negative (opposite direction) and insignificant effect, the GRDP variable is negative (opposite direction) and significant, the Wage variable is positive (unidirectional) and significant. The limitation of this research lies in the research process and limited references. This study only uses three independent variables to explain the dependent variable, it is hoped that further research can add other variables to provide a broader picture of the factors that influence poverty, and take a wider location.

**Keywords :** *HDI, GRDP, District Minimum Wage*

**KARAKTERISTIK MASYARAKAT NELAYAN KAWASAN  
PENYANGGA TAMAN NASIONAL SEBANGAU BERDASARKAN  
*SUSTAINABLE LIVELIHOOD APPROACH***

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**ABSTRACT**

Sebangau Peat Swamp Forest, one of the Natural Conservation Areas (KPA) designated by the Minister of Forestry No. SK.423/Menhut/II/2004. The determination of regional areas is aimed at saving peat ecosystems, biodiversity and natural uniqueness (landscape). For the community buffer zone, this zone is believed to reduce the negative impact and increase positive impacts of conservation are as on the quality of live the community. The purpose of the study is to find out the sustainable livelihood level of the community of Sebangau Nasional Park buffer area. The approach used is a rationalistic approach, with participatory poverty assesment research methods. Data is though in-depth interview techniques on stakeholders, FGD, and direct observation. The results of research on fishermen's households in the sebangau Nasional Park buffer area, showed the imbalance of achievement of asset livelihood or fishermen's household access to all five capital (assets) in the SLA is very low. The fishing community of Sebangau Nasional Park buffer area has not been factually able to achieve sustainable livelihood. From pentagon image, access to each capital is be low 50% and highest only in financial capital and natural or environmental capital.

**Kata kunci (Keywords):** [peat](#) swamp [forests](#), [buffer areas](#), sustainable [livelihood](#)

## ANALYSIS OF THE ROLE OF ACCOUNTING IN REALIZING GOOD GOVERNANCE AT THE MANPOWER OFFICE OF OGAN KOMERING ULU REGENCY

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### ABSTRACT

The purpose of this study was to analyze how the role of accounting in realizing good governance at the Manpower Office of OKU Regency. The method used is descriptive qualitative analysis, using observation, interviews, documentation, and triangulation. Based on the research results, the role of accounting in realizing accountability, transparency, responsibility is very important, because with this it can help the Manpower Office of OKU Regency in the use of APBD funds that have been used and ensure the accuracy, reliability of financial reports and LKjIP that have been prepared by the Manpower Office of OKU Regency work in accordance with applicable standards and regulations. Accounting plays a major role in determining APBD funds so that they can carry out their duties and authorities efficiently and effectively. This research is only limited to the variables of accountability, transparency and responsibility, effectiveness and efficiency. This aims to analyze how the role of accounting is realizing good governance at the Manpower office of OKU Regency

**Keywords:** Role of Accounting, Good Governance, Accountability, Transparency<sup>4</sup>, Responsibilities<sup>5</sup>, Effectiveness and Efficiency<sup>6</sup>, Public Sector Organizations<sup>7</sup>





**IDENTIFIKASI FAKTOR YANG MEMENGARUHI KEDALAMAN  
DAN KEPARAHAN KEMISKINAN MELALUI TIGA ASPEK  
KABUPATEN/KOTA DI KALIMANTAN TENGAH**

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**ABSTRACT**

Kemiskinan merupakan permasalahan klasik yang masih belum tuntas, terutama di negara berkembang seperti Indonesia. Selama tahun 2011-2019 jumlah penduduk miskin di Provinsi Kalimantan Tengah terus meningkat termasuk pula indikator penilai lainnya. Indikator tersebut antara lain Indeks kedalaman kemiskinan dan indeks keparahan kemiskinan. Penelitian ini bertujuan untuk mengetahui faktor-faktor yang berpengaruh pada kedua indikator tersebut di kabupaten/kota Provinsi Kalimantan Tengah. Aspek yang dilihat yaitu aspek ekonomi, pendidikan, dan pembangunan manusia. Ketiga aspek tersebut memiliki indikatornya masing-masing sebagai variabel independen dalam penelitian ini. Variabel tersebut antara lain Produk Domestik Regional Bruto, Indeks Pembangunan Manusia, Rata-Rata Lama Sekolah, dan Harapan Lama Sekolah. Metode yang digunakan dalam penelitian ini adalah analisis regresi data panel dengan tahapan awal yaitu uji penentuan model melalui uji *chow*, uji *hausman*, dan uji *lagrange multiplier*. Model terbaik yang diperoleh untuk penelitian ini adalah *random effect model*. Hasil penelitian menunjukkan hanya variabel PDRB dan rata-rata lama sekolah yang berpengaruh negatif terhadap penurunan indeks kedalaman dan keparahan kemiskinan di Provinsi Kalimantan Tengah.

**Kata kunci:** Indeks Kedalaman Kemiskinan, Indeks Keparahhan Kemiskinan, Regresi Data Panel, *Random Effect Model*

## MENGUKUR LITERASI PEMBUKUAN PELAKU USAHA MIKRO KECIL DAN MENENGAH (UMKM)

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### ABSTRACT

Penelitian ini bertujuan untuk mengukur literasi pembukuan atau akuntansi para pelaku UMKM. Literasi pembukuan yang diukur dalam penelitian adalah dari aspek pengetahuan, sikap, dan perilaku. Metode yang digunakan dalam penelitian ini adalah kuantitatif deskriptif melalui penyebaran kuesioner kepada responden UMKM. Pengukuran literasi menggunakan skala Likert dan skala Guttman untuk mengukur literasi pada aspek pengetahuan, sikap, dan perilaku. Kuesioner diisi lengkap dan valid oleh 72 responden UMKM yang ikut serta dalam kegiatan Cuti Bayar Pajak yang merupakan program kerjasama Ditjen Pajak dan Politeknik Keuangan Negara STAN pada tahun 2020 hingga awal 2021. Berdasarkan hasil survei, literasi pembukuan dari aspek pengetahuan dan sikap responden UMKM dikategorikan baik, akan tetapi aspek perilaku dalam kategori cukup. Pelaku UMKM cukup sadar akan pentingnya pembukuan bagi usaha mereka. Akan tetapi pelaku UMKM belum sepenuhnya memenuhi *good governance* dalam menjalankan usahanya. Hasil penelitian dapat menjadi masukan untuk program pendampingan atau pelatihan UMKM agar lebih difokuskan pada literasi keuangan agar menjalankan usaha dan mengelola keuangannya secara tepat.

**Kata kunci:** literasi, UMKM, laporan keuangan

**VALIDASI STARTUP INMOTIOON DENGAN MENGGUNAKAN  
METODE JAVELIN BOARD DALAM UPAYA DIGITALISASI  
PELAYANAN JASA UNDANGAN CETAK DI BALI, INDONESIA**

**VALIDATION OF STARTUP INMOTIOON USING THE JAVELIN BOARD  
METHOD TO DIGITIZE PRINT INVITATION SERVICES IN BALI,  
INDONESIA**

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**ABSTRACT**

Startup INMOTIOON merupakan layanan yang memproduksi undangan cetak dan beralamat di Jl. Tukad Penet IV, Desa Getasan, Kecamatan Petang, Kabupaten Badung, Bali. Tuntutan seluruh masyarakat yang menjadi target pasar mendukung peluang startup INMOTIOON untuk berkembang. INMOTIOON saat ini sedang mengerjakan sebuah produk yaitu undangan digital berbasis website. Startup INMOTIOON memiliki banyak fitur dan desain dalam pengembangan produk melalui website untuk memudahkan menjangkau INMOTIOON secara online. Tim startup INMOTIOON, di sisi lain, lebih memilih pengembangan produk yang matang. Akibatnya, dalam pengembangan startup INMOTIOON, sangat penting untuk memvalidasi konsep tersebut. Javeline Board, yang memungkinkan perusahaan rintisan untuk berkomunikasi satu sama lain, digunakan dalam penelitian ini.

Startup INMOTIOON is a service that manufactures printed invitations and, based at Jl. Tukad Penet IV, Getasan Village, Petang District, Badung Regency, Bali. The demands of the entire community, which is the target market, support the chance for the INMOTIOON startup to grow. INMOTIOON is currently working on a product that is a website-based digital invitation. INMOTIOON startup has numerous features and designs in product development through the website to make it easier to reach the INMOTIOON online. The INMOTIOON startup team, on the other hand, prefers mature product development. As a result, in the development of the INMOTIOON startup, it is vital to validate the concept. The Javeline Board, which allows startups to communicate with each other, was employed in this study.

**Keywords :** Validasi Startup, Inmotioon, *Javelin Board*.

## ANALISIS PENGARUH TPAK, IPM, DAN TPT TERHADAP KEMISKINAN DI PROVINSI JAWA TENGAH

ANALYSIS OF THE INFLUENCE OF LABOR FORCE PARTICIPATION RATE, HDI,  
AND OPEN UNEMPLOYMENT RATE ON POVERTY IN CENTRAL JAVA PROVINCE

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Analisis Pengaruh TPAK, IPM, dan TPT terhadap Kemiskinan di Provinsi Jawa Tengah

### ABSTRACT

The poverty rate in Central Java Province is still quite high so that the welfare of the community is still not evenly distributed, many factors can identify the causes of poverty in Central Java Province, one of which is Labor Force Participation Rate, HDI and Open Unemployment Rate. The purpose of this study was to examine and analyze the effect of the Labor Force Participation Rate, Human Development Index (HDI), and the Open Unemployment Rate on the Poverty Level in Central Java Province in the 2017-2021 period. The type of data in this study used secondary data obtained from Central Java BPS and from supporting journals. In this study using panel data regression method using the Eviews9 program. The results of this study indicate that the Labor Force Participation Rate and the Open Unemployment Rate do not have a negative and insignificant effect on the poverty level, while the Human Development Index (HDI) has a negative and significant effect on the poverty level. The drawback in this study is that the time period is quite short, which is only 5 years so that in the long term the relationship between variables cannot be detected properly. By doing this research, it can provide benefits for the government so that it can focus more on poverty alleviation so that the poverty rate in Central Java can decrease.

**Kata kunci:** Tingkat Partisipasi Angkatan Kerja, Indeks Pembangunan Manusia, Tingkat Pengangguran Terbuka



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**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI  
KEMISKINAN DI PROVINSI BALI TAHUN 2015-2020**

*(Analysis of Factors Affecting Poverty in Bali Province 2015-2020)*

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**ABSTRACT**

This study aims to analyze the influence of education level, unemployment rate, and Gross Regional Domestic Product (GDP) on poverty in Bali 2015-2020. The data used in this study is secondary data from a total of 8 regencies and 1 city in Bali Province which were obtained from the Bali Province BPS with the analysis tool used was panel data regression and processed using the Eviews 8 application as a statistical data processing tool. The results of this study indicate that the level of education has no positive and insignificant effect, while the unemployment rate and GRDP have a negative and significant effect on poverty in Bali Province in 2015-2020. The limitation of this research is the collection of 2016 unemployment data which is not available due to the unreleased employment data. It is hoped that this research can be used by the government in Bali and other regions in determining poverty alleviation policies.

**Keywords:** *panel data, poverty, education, unemployment, GRDP*



**ANALISIS FAKTOR YANG BERPENGARUH TERHADAP INDEKS  
PEMBANGUNAN MANUSIA DI PROVINSI GORONTALO (2013-2018)**

*ANALYSIS OF FACTOR AFFECTING HUMAN DEVELOPMENT INDEX IN  
GORONTALO PROVINCE  
(2013-2018)*

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**ABSTRACT**

This study purpose to indetify factors affecting on human development index. In this study, researchers used panel data regression methods using software Eviews 10. From this research, it could concluded that poverty, life expectancy, mean of years schooling variables have a positive and significant effect on human development indeks, while the per capita expenditure variable has a negative and not significant on human development index. Meanwhile, the simultaneous effect (together) on the variables poverty, life expectancy, mean of years schooling, per capita expenditure has a significant effect of 99,67% on human development index, and the rest come from the other factor that not include in the used model. Limitation in this study are in very limited data sections cause the scarce areas and available data is also incomplete, the current year's data is not all available. The expected benefit of the study is the completion of research on the human development index and the results can be used by governments as referencing decisions mainly in the Gorontalo Province .

**Kata Kunci :** Indeks pembangunan manusia, Kemiskinan, Angka harapan hidup, Rata-rata lama sekolah, Pengeluaran per kapita



**ANALISIS PENGARUH JUMLAH USAHA, INVESTASI, DAN NILAI PRODUKSI  
TERHADAP PENYERAPAN TENAGA KERJA INDUSTRI KECIL DAN  
MENENGAH DI PROVINSI KALIMANTAN TENGAH**

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***ABSTRACT***

This study aims to determine and analyze the effect of the number of businesses on labor absorption in small and medium industries, to determine and to analyze the effect of investment on labor absorption in small and medium industries. know and analyze the effect of production value on labor absorption in small and medium industries in Central Kalimantan Province. Data collection techniques used data obtained from the Central Kalimantan Statistics Agency. The data analysis technique uses panel data regression analysis with the program Eviews 11.

The results of the analysis show that the number of businesses has a positive and significant effect on employment in small and medium industries. Investment has a negative and insignificant effect on employment in small and medium industries. Production value has a negative and insignificant effect on labor absorption in small and medium industries in Central Kalimantan Province.

***Keywords:*** *Labor Absorption, Number of Businesses, Investment, Production Value*



**FINANCIAL LITERASI, PERILAKU KEUANGAN SEBAGAI  
PEMBENTUK FINANCIAL CAPABILITY PADA UKM KREATIF DI  
SULAWESI SELATAN**

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**ABSTRACT**

Penelitian ini bertujuan untuk menganalisis dan menjelaskan bagaimana Financial Literasi, Perilaku Keuangan sebagai pembentuk .financial capability pada UKM Kreatif di Sulawesi Selatan, Jenis penelitian yang akan digunakan dalam penelitian ini adalah explanatory Tipe. Penelitian ini merupakan penelitian kausalitas dimana terdapat hubungan kausal antara dua variabel atau lebih. Kuesioner yang disebar dalam penelitian ini adalah 100 dan tingkat pengembalian kuesioner (response rate) adalah 100% dan kuesioner yang layak untuk dianalisis adalah 100 kuesioner. Metode analisis data dalam penelitian ini adalah analisis regresi linier berganda (Multiple Regression Analysis). Data penelitian diolah dengan menggunakan program Statistical Package for Social Science (SPSS). Dengan menggunakan teknik pengumpulan data menggunakan kuesioner. Hasil dari peneltian ini menunjukkan bahwa Financial Literasi dan Perilaku Keuangan memiliki pengaruh dalam membentuk financial capability pada UKM Kreatif di Sulawesi Selatan.

**Keywords:** Financial Literasi, Perilaku Keuangan dan financial capability.





SEMINAR AKUNTANSI, MANAJEMEN DAN EKONOMI  
(SAME) 4 | LABUAN BAJO, 15 MARET 2022

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**ANALYSIS OF THE EFFECT OF GOVERNMENT EXPENDITURE,  
INFLATION AND LABOR ON ECONOMIC GROWTH IN REMBANG  
REGENCY IN 2010-2019**

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**ABSTRACT**

Economic growth is a problem in the long-term economy and is being influenced by various factors. This study was conducted to analyze the effect of government spending, inflation, and labor for economic growth in Rembang Regency. In this study using multiple regression analysis model. For the purposes of analysis, secondary data (time series) is used with a vulnerable period including GRDP data from 2010 to 2019 for Rembang Regency, government expenditure data, inflation data and employment data. Data obtained from the Central Statistics Agency (BPS) of Rembang Regency and other relevant sources.

**Keywords;** economic growth, inflation, government and labour.

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## ANALISIS INPUT TEAM COMPOSITION ( MODEL HOCH) DI FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS RIAU PADA ERA DIGITAL

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### ABSTRACT

The purpose of this study was to determine the input analysis of Team Composition (HOCH MODEL) Lecturer of the Faculty of Economics and Business, University of Riau. Primary data was collected through a questionnaire as a tool to prove the results of the study, the data analysis technique in this study used SPSS, the sampling technique that has been selected is the Descriptive Analysis method (82 Lecturer of the Faculty of Economics and Business, Riau University).

The results show that: 1) Surface Level Diversity at the Faculty of Economics and Business, Riau University is very good with E-learning 2) Deep Level Diversity at the Lecturer at the Faculty of Economics and Business, Riau University agrees that Deep Level Diversity can lead to good things in the Team Composition 3) Knowledge, Skills, Ability at the Lecturer of the Faculty of Economics and Business, University of Riau agrees that Knowledge, Skills, Ability are very important when carrying out E-learning learning 4) Other Individual Differences at the Lecturer of the Faculty of Economics and Business, University of Riau agrees that Other Individual Differences are very important important to do in a team in carrying out E-learning learning.

**Keywords:** *Surface Level Diversity, Deep Level Diversity, Knowledge, Skills, Ability, Other Individual Differences, Team Composition.*



**ANALISIS INPUT TEAM LEADERSHIP (MODEL HOCH) DI  
FAKULTAS EKONOMI DAN BISNIS  
UNIVERSITAS RIAU PADA ERA DIGITAL**

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***ABSTRACT***

This study aims to determine Input Analysis team Leadership (Hoch Model) on FEB UNRI in the Digital Era. In this study there are 4 variables, namely virtual management skills, transformational leadership, leader member exchange and empowerment. The population in this study includes all lecturers of the FEB UNRI, amounting to 162 people. The sampling technique in this study used the Purposive non-random sampling method so that the sample in this study amounted to 98 people (lecturers who are members of team teaching). Collecting data in this research used interview and distributing questionnaires to respondents. While the data analysis in this study used descriptive statistical analysis using the SPSS program.

The results of this study indicate that: Team Leadership at the FEB UNRI has been implemented well which can be seen from: 1) leaders are able to manage virtual teams with quality. 2) transformational leadership at FEB UNRI is implemented individually. 3) leader member exchange at the FEB UNRI, has been implemented with quality. 4) empowerment at the FEB UNRI has been implemented properly. 5) virtual team management skills are the most readily implemented factor from team leadership input (Hoch model) at the FEB UNRI in the digital era.

**Keywords:** *Team Leadership, virtual team management skills, Transformational Leadership, LMX, Empowerment.*

## ANALISIS INPUT ORGANIZATION FACTORS (MODEL HOCH) DI FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS RIAU PADA ERA DIGITAL

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### ABSTRACT

This study aims to analyze the readiness of aspects of input organization factors at the FEB UNRI in the digital era. The population in this study includes all lecturers of the FEB UNRI, amounting to 154 people.

Primary data were collected using a questionnaire as an instrument to prove the results of the study. The data was processed using descriptive statistics and frequency statistics with the help of the SPSS program. The sampling technique that has been chosen is the purposive non-random sampling method (98 lecturers of team teaching, FEB UNRI). The results of this study indicate that organization factors at the FEB UNRI are ready to implement e-learning in the learning process. This can be seen from the aspect of organizational factors that have been running well. Aspects of these organizational factors are: 1) FEB UNRI has a good design team. 2) Reward systems that have been implemented well by the FEB UNRI. 3) Lecturers of the FEB UNRI have excellent readiness in information and communication technology. 4) The training conducted by the FEB UNRI has succeeded in providing quality improvements. 5) Organizational factors that are most readily implemented in the current digital era are information & communication technology.

**Keywords:** Organization factors, Team design, Reward systems, Information and communication technology, Training.

## **ANALISIS DETERMINAN KEPATUHAN WAJIB PAJAK DI KANTOR PELAYANAN PAJAK PRATAMA GIANYAR**

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### **ABSTRACT**

This study aims to determine the impact of quality of service, tax penalties, tax knowledge, and self-efficacy on taxpayer compliance at KPP Pratama Gianyar. The sampling method used in this survey was a questionnaire, and the sampling method was a random sampling method, targeting up to 100 individual taxpayers obtained by the Slobin formula from the total population of individual taxpayers. The data analysis method used is multiple regression analysis using SPSS22.0 software. The results of this study show that quality of service, tax penalties, and tax knowledge does not affect tax compliance. Although self-efficacy variables have a positive impact on tax compliance. The limitation of this survey is that the survey area is still in the district area. Therefore, further research is expected to expand the scope of the research area and add other variables such as tax socialization variables and tax rates for further investigation. This study can be used as a source to develop policies to improve taxpayer compliance at KPP Pratama Gianyar.

***Keywords: service quality, tax sanctions, tax knowledge, self-efficacy, taxpayer compliance.***

## EMANSIPASI PEREMPUAN DALAM PARTISIPASINYA TERHADAP PEMBANGUNAN EKONOMI DAERAH ISTIMEWA YOGYAKARTA TAHUN 2016-2020

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### ABSTRACT

This study aims to determine the effect of gender equality on economic growth in the Special Region of Yogyakarta in 2016-2020. This study aims to determine the effect of gender equality on economic growth using the GDI (GenderDevelopment Index) variable, the number of women civil servants, the number of women private employees and the number of women entrepreneurs on PDRB in the Special Region of Yogyakarta in 2016-2020, this study uses panel data analysis, the results obtained are: obtained from the analysis of panel data related to the independent variable, namely that the Fixed Effect Model (FEM) is the most appropriate approach in explaining the influence of the independent variable that the variables that affect PDRB are the number of women civil servants, the number of women private employees and the number of women entrepreneurs. The results of data processing show that GDI has no effect on PDRB, the number of female private employees and women entrepreneurs has a positive effect on PDRB, while women civil servants have a negative effect on PDRB in the Special Region of Yogyakarta.

**Keywords:** *PDRB, GDI, women civil servants, women employees, women entrepreneurs*



**ANALISIS MONDAY EFFECT DAN JANUARY EFFECT PADA  
INDEKS HARGA SAHAM GABUNGAN (IHSG) DAN KUALA LUMPUR  
COMPOSITE INDEX (KLCI)**

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**ABSTRACT**

This study examines and analyzes the presence of the seasonal anomalies, especially the Monday Effect and the January Effect on Jakarta Composite Index (JCI) and Kuala Lumpur Composite Index (KLCI). The population of this study is Jakarta Composite Index (JCI) and Kuala Lumpur Composite Index (KLCI) for the 2018-2020 period. The sampling technique is nonprobability sampling, especially the saturated sampling. The daily and monthly closing price data to calculate the indices returns were collected through the Indonesia Stock Exchange website and the Wall Street Journal. The findings of this study revealed that the Monday Effect phenomenon didn't occur on Jakarta Composite Index (JCI), however, it occurred on Kuala Lumpur Composite Index (KLCI). Meanwhile, the January Effect phenomenon didn't occur on both Jakarta Composite Index (JCI) and Kuala Lumpur Composite Index (KLCI).

**Keywords:** Seasonal Anomalies, Monday Effect, January Effect, Return

**PENGARUH PROFITABILITAS, *LEVERAGE*, *GOOD CORPORATE GOVERNANCE*, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN**

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**ABSTRACT**

Penelitian ini dilakukan untuk menguji pengaruh Profitabilitas, *leverage*, *good corporate governance* dan ukuran perusahaan terhadap nilai perusahaan Pada Perusahaan yang Terdaftar Pada Bursa Efek Indonesia (BEI) Yang Memiliki Skor *Corporate Governance Preception Index* (CGPI) Selama Periode 2015 hingga 2017.

Teknik pengambilan sampel yang digunakan adalah *puspositive sampling* dan jumlah sampel yang digunakan sebanyak 10 perusahaan. Data diperoleh dari publikasi Bursa Efek Indonesia (BEI) 2015 - 2017. Teknik analisis yang digunakan adalah analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa secara simultan profitabilitas, *leverage*, *good corporate governance* dan ukuran perusahaan berpengaruh terhadap nilai perusahaan. Secara parsial profitabilitas, *leverage* dan *good corporate governance* tidak berpengaruh terhadap nilai perusahaan, sedangkan ukuran perusahaan berpengaruh terhadap nilai perusahaan

**Kata kunci:** Nilai Perusahaan, Profitabilitas, *Leverage*, *Good Corporate Governance*, dan Ukuran Perusahaan.



## DO THE PEATLANDS IN CENTRAL KALIMANTAN POTENTIAL TO SUSTAINABLE ECOTOURISM DEVELOPMENT

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### ABSTRACT

This study aims to identify and analyze the potential and strategies for developing peatlands as a sustainable ecotourism object in Central Kalimantan. The research was conducted by using field explanations to see directly the potential of the peat area, by interviewing and questionnaire to 150 respondents by purposive sampling. Potential analysis is used Guidelines for Assessment of Tourism Attraction Based on ADO-ODTWA Guidelines by the Directorate General of PHKA, 2003. Determination of ecotourism development strategies used SWOT analysis and Process Hierarchy Analysis. The results showed (1) potential of peatlands for ecotourism is Enough Potential to be developed, category B. (2). Strategy for developing ecotourism in peatlands is in quadrant I, or Growth strategy, where the strategy is designed to achieve the growth of ecotourism in peatlands to manage the existing potential (assets), so that there will be an increase in the number of visits through the Rapid Growth Strategy and the Stable Growth Strategy. (3) The indicator of attractiveness of the peatlands of Central Kalimantan is the first rank as a basis for tourists to visit the peatlands ecotourism.

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



**PENGARUH PERSONAL BRANDING DAN KOMUNIKASI  
TERHADAP KEPUTUSAN MASYARAKAT UNTUK MELAKUKAN  
DIET ALA YOUTUBER YULIA BALTSCHUN**

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**ABSTRACT**

Diet is something that is not foreign to people, but there are still many people who do diets in a way that is not right. According to basic health research (Riskesdas) in Indonesia, 95.5% of the population undergo an unhealthy diet that is at risk of causing infectious diseases. In line with this, there are several people who are motivated to educate the public about a healthy diet, one of which is Yulia Baltschun. The purpose of this study was to determine the effect of personal branding and communication on people's decisions to follow the Yulia Baltschun diet. This research is a quantitative research with 2 independent variables, namely Personal Branding (X1), Communication (X2) and the dependent variable is the community's decision to go on a Yulia Baltschun style diet (Y). The population in this research is unknown and the sample is 90 respondents. The sampling technique used is purposive sampling. The t-test results show that: Personal branding (X1) has a negative and insignificant effect on people's decisions to go on a Yulia Baltschun-style diet (Y) Communication (X2) has a positive and significant effect on people's decisions to go on a Yulia Baltschun-style diet (Y)

***Kata Kunci*— Personal Branding, Komunikasi, Keputusan untuk melakukan diet.**

**INFLUENCE OF ORGANIZATIONAL CULTURE AND JOB SATISFACTION ON ORGANIZATIONAL CITIZENSHIP BEHAVIOR (OCB) MEDITED BY ORGANIZATIONAL COMMITMENT**  
(Study on Regional Public Company Employees Rural Bank (PUD BPR) Bank Karanganyar)

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**ABSTRACT**

Penelitian ini bertujuan untuk menguji pengaruh Budaya Organisasi dan Kepuasan Kerja terhadap *Organizational Citizenship Behavior* (OCB) melalui Komitmen Organisasi sebagai variabel mediasi. Penelitian ini adalah dengan pendekatan kuantitatif dengan analisis menggunakan statistik. Populasi dalam penelitian ini yaitu seluruh staff pegawai PUD BPR Bank Karanganyar sebanyak 71 orang. Teknik pengambilan sampel yang digunakan adalah dengan *nonprobability sampling* dengan metode *sampling jenuh*. Data diolah dengan menggunakan *software SPSS* versi 25 dengan analisis path. Hasil penelitian ini adalah Budaya Organisasi tidak berpengaruh terhadap variabel Komitmen Organisasi, Kepuasan Kerja berpengaruh terhadap terhadap variabel Komitmen Organisasi, Budaya Organisasi berpengaruh langsung terhadap terhadap OCB, Kepuasan Kerja berpengaruh langsung terhadap terhadap OCB, Komitmen Organisasi berpengaruh langsung terhadap terhadap variabel OCB, Pengaruh tidak langsung menunjukkan hasil bahwa Komitmen Organisasi tidak mampu memediasi Budaya Organisasi terhadap OCB, Pengaruh tidak langsung menunjukkan hasil bahwa Komitmen Organisasi tidak mampu memediasi Kepuasan Kerja terhadap OCB.

**Tujuan (Purpose):** Penelitian ini bertujuan untuk menguji pengaruh Budaya Organisasi dan Kepuasan Kerja terhadap OCB melalui Komitmen Organisasi sebagai variabel mediasi.

**Metodologi penelitian (Research methodology):** Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini yaitu seluruh staff pegawai PUD BPR Bank Karanganyar sebanyak 71 orang. Teknik pengambilan sampel yang digunakan adalah dengan *nonprobability sampling* dengan metode *sampling jenuh*.

**Hasil (Results):** Budaya Organisasi tidak berpengaruh terhadap Komitmen Organisasi, Kepuasan Kerja berpengaruh terhadap terhadap Komitmen Organisasi, Budaya Organisasi berpengaruh langsung terhadap terhadap OCB, Kepuasan Kerja berpengaruh langsung terhadap terhadap OCB, Komitmen Organisasi berpengaruh langsung terhadap terhadap OCB, Pengaruh tidak langsung menunjukkan hasil bahwa Komitmen Organisasi tidak mampu memediasi Budaya Organisasi terhadap OCB, Pengaruh tidak langsung menunjukkan hasil bahwa Komitmen Organisasi tidak mampu memediasi Kepuasan Kerja terhadap OCB.

**Limitasi (Limitations):** Keterbatasan dalam penelitian ini adalah objek penelitian ini pada satu Institusi yaitu Bank BPR PUD Kab. Karanganyar sehingga penelitian ini tidak dapat digeneralisir untuk semua Bank.

**Kontribusi (Contribution):** Manfaat bagi perusahaan yaitu sebagai bahan pertimbangan dalam suatu organisasi atau perusahaan dalam pengambilan keputusan untuk meningkatkan kinerja karyawan dan dapat menentukan kebijakan secara tepat guna mencapai tujuan PUD BPR Bank Karanganyar sehingga tujuan dari perusahaan tersebut dapat terealisasi dengan baik. Bagi masyarakat dapat memberikan masukan dan informasi tentang hasil kinerja yang baik dalam perusahaan tersebut melalui emosional dan kinerja karyawan sehingga, masyarakat akan lebih memahami dan mengerti kualitas PUD BPR Bank Karanganyar.

**Kata kunci (Keywords):** Budaya Organisasi, Kepuasan Kerja, Komitmen Organisasi, OCB.

## EVALUATION OF VILLAGE FUND ALLOCATION MANAGEMENT IN AN EFFORT TO IMPROVE COMMUNITY DEVELOPMENT AND EMPOWERMENT

(CASE STUDY IN MUKE VILLAGE, AMABI DISTRICT, OEFETO TIMUR, EAST  
NUSA TENGGARA)

### ABSTRACT

#### Tujuan Penelitian (*Purpose*)

1. Untuk mengetahui efektifitas kebijakan Alokasi Dana Desa di Desa Muke Kecamatan Amabi Oefeto Timur Nusa Tenggara Timur dilihat dari konteks, input, proses, dan produk.
2. Untuk mengevaluasi level kategori pengelolaan Alokasi Dana Desa di Desa Muke Kecamatan Amabi Oefeto Timur Nusa Tenggara Timur.

**Metodologi Penelitian (*Research methodology*):** yaitu penelitian kuantitatif dengan pendekatan cross sectional.

**Hasil (*Results*):** secara keseluruhan dimensi konteks 79,05 yang berarti skala keefektifitasannya cukup tinggi, dengan pernyataan konteks ADD, dimana presentase terbesar berada pada dimensi aspek relevansi program dan program ADD yang terkait dengan kebijakan pembangunan desa. Sementara presentasi terkecil pada aspek tujuan program sesuai dengan kebutuhan, ketepatan waktu pelaksanaan program, dan kecukupan dana program. Untuk dimensi input ADD Desa Muke secara keseluruhan sebesar 76,10 yang berarti skala efektifitasnya cukup tinggi. Dengan menunjukkan pelaksanaan yang sudah memadai, dengan organisasi pelaksanaan, adanya kriteria untuk setiap kegiatan, adanya sosialisasi, dan terdapat partisipasi masyarakat, selanjutnya untuk dimensi proses ADD Desa Muke sebesar 81,45 yang berarti skala sefektifitasnya tinggi, terkait dengan kinerja proses program ADD di Desa Muke memperlihatkan dimensi proses yang paling tinggi adalah adanya proses perencanaan, pelaksanaan, pertanggungjawaban dan adanya laporan tertulis. Sementara proses pelaksanaan dan penatausahaan paling rendah. Untuk keefektifitasan dimensi produk sebesar 76,88 yang berarti skala efektifitasnya cukup tinggi, efektifitas produk sejauhmana program ADD memberikan tingkat kemanfaatan dan kepuasan bagi masyarakat Desa Muke, tingkat kemanfaatan dan kepuasan bagi masyarakat dilihat dari peningkatan pelayanan pemerintah desa, kemampuan manajemen desa, kemampuan SDM kemampuan aparat desa, kegiatan ekonomi, dan kegiatan swadaya masyarakat. Sementara pada pemanfaatan kegiatan ekonomi dinilai paling rendah. Analisis data untuk skor keseluruhan variabel konteks, input, proses, dan produk dengan T-skor menunjukkan bahwa aspek konteks hasilnya positif (+), aspek input hasilnya negatif (-), aspek proses hasilnya positif (+), aspek produk hasilnya positif (+) dan jika dimasukkan dalam rumus CIPP = +---. Dapat dikatakan efektifitas pelaksanaan program ADD di Desa Muke termasuk kategori cukup efektif. Bila kategori tersebut dimasukkan ke dalam model Glickman, maka pelaksanaan program ADD di Desa Muke berada di kuadran ke II.

**Limitasi (*Limitations*):** Berdasarkan pada pengalaman langsung peneliti dalam proses penelitian ini, ada beberapa keterbatasan yang dialami dan dapat menjadi beberapa faktor yang agar dapat untuk lebih diperhatikan bagi peneliti-peneliti yang akan datang dalam lebih menyempurnakan penelitiannya karena penelitian ini sendiri tentu memiliki kekurangan yang perlu terus diperbaiki dalam penelitian-penelitian kedepannya. Beberapa keterbatasan dalam penelitian tersebut, antara lain:

1. Jumlah responden yang hanya 33 orang, tentunya masih kurang untuk menggambarkan keadaan yang sesungguhnya.
2. Objek penelitian hanya di fokuskan pada keefektifitas kebijakan program Alokasi Dana Desa di Desa Muke Kecamatan Amabi Oefeto Timur Nusa Tenggara Timur dilihat dari Konteks, input, proses, dan produk dan bagaimana level kategori pengelolaan Alokasi Dana Desa di Desa Muke Kecamatan Amabi Oefeto Timur Nusa Tenggara Timur.
3. Dalam proses pengambilan data, informasi yang diberikan responden melalui kuesioner terkadang tidak menunjukkan pendapat responden yang sebenarnya, hal ini terjadi karena kadang perbedaan pemikiran, anggapan dan pemahaman yang berbeda tiap responden, juga faktor lain seperti faktor kejujuran dalam pengisian pendapat responden dalam kuesionernya.

#### Kontribusi (*Contribution*):

1. Bagi Desa Muke Kecamatan Amabi Oefeto Timur agar dapat menggunakan dana desa lebih baik lagi dan dapat meningkatkan pembangunan dan pemberdayaan masyarakat.
2. Bagi Penulis atau Penelitian ini untuk menambah pengetahuan dan memperluas wawasan dan pengalaman yang baik mengenai masalah pengelolaan alokasi dana desa dalam upaya meningkatkan pembangunan dan pemberdayaan masyarakat.
3. Bagi Almamater, Hasil penelitian ini diharapkan dapat menambah sebuah referensi baru dari ilmu analisis pengelolaan dana desa dalam meningkatkan pembangunan dan pemberdayaan masyarakat.

**Kata kunci (*Keywords*):** Alokasi Dana Desa, Desa Muke, Glickman, Kuadran II

## **PASAR TRADISIONAL BERBASIS BUDAYA SEBAGAI ASET WISATA: BELAJAR PADA PASAR BARTER WULANDONI DI KABUPATEN LEMBATA**

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### **ABSTRACT**

The purpose of this study is to explain the traditional barter market activity in Wulandoni which persists amid changes in the lifestyle of the surrounding community which is more open to money-based economic activities. To analyze culture as a binding factor for the survival of barter market activities and to analyze the barter market as a tourism asset. This study was designed with a qualitative approach based on the postpositivism paradigm. Data was collected using non-participation observation techniques and in-depth interviews and documentation. Focus group discussions were conducted with selected informants such as traders, market managers, traditional leaders, community leaders, religious leaders, and government figures. Data analysis was carried out interactively based on the opinion of Milles and Huberman that activities in qualitative data analysis were carried out interactively and took place continuously until completion so that the data was saturated. Activities in data analysis are data reduction, data display, and conclusion drawing/verification data.

The results of the study indicate that the factor that keeps the barter market alive is the reason for the cultural traditions that have been passed down from generation to generation. The traders believe that this tradition should not be violated because it will bring havoc to them. Efforts to maintain the Wulandoni barter market as a traditional or cultural heritage or as a tourism asset are not enough. Wulandoni barter market traders must have cultural literacy. Cultural aspects must be combined with financial literacy and good financial management behavior. These two things must be a concern to improve the welfare of barter market traders in particular and society in general. Efforts to make the Wulandoni Barter market a tourism asset are constrained by facilities, infrastructure, and transportation which are still very limited and need to be addressed by the local government. For this reason, it is necessary to improve the cultural literacy and financial literacy of traders and the public, especially young people who will inherit the culture of the Wulandoni barter market.

**Keywords :** tradisional market, barter, culture, tourism, wulandoni.

**QUANTITATIVE ANALYSIS OF WOMEN'S ROLES ON  
REGENCY/CITY ECONOMIC DEVELOPMENT IN BALI PROVINCE  
2014-2020**

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**ABSTRACT**

This study aims to determine the effect of the Gender Development Index, Women's Life Expectancy and Average Length of Schooling for Women on the Gross Regional Domestic Product (GRDP) in the Regency/City of Bali Province in 2014-2020. This research is a quantitative research with documentation data collection method. The method used in this research is descriptive quantitative using panel data regression analysis in the Eviews 10 application. The most appropriate approach to determine the effect of the independent variable on the dependent variable is the Random Effect Model (REM). Based on the effect validity test or t test, it is explained that the variable life expectancy of women (AHH) and the average length of schooling for women (RLS) affect the GRDP of the Regency/City of Bali Province in 2014-2020, while the Gender Development Index (IPG) variable does not. affect the GRDP of the Regency / City of Bali Province in 2014-2020

**Keyword : GRDP, IPG, AHH Women, RLS Women.**

## ANALISIS THIN CAPITALIZATION DAN OPERATING CASH FLOW TERHADAP STRATEGI TAX HAVEN

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### ABSTRACT

**Tujuan:** Penelitian ini bertujuan untuk mengetahui pengaruh thin capitalization dan operating cash flow korporasi terhadap strategi tax haven perusahaan multinasional.

**Metodologi penelitian:** Penelitian menggunakan 64 perusahaan multinasional Indonesia dengan 271 observasi data anak perusahaan di yuridiksi tax haven selama periode 2015-2019. Teknik analisis menggunakan regresi OLS.

**Hasil:** Hasil penelitian menunjukkan operating cash flow berpengaruh terhadap keputusan pembentukan anak perusahaan di yuridiksi tax haven. Faktor thin capitalization tidak terbukti mempengaruhi keputusan korporasi untuk berinvestasi di tax haven setelah penerapan BEPS action 4 melalui PMK 169 tahun 2015 dan PSAK 67 di Indonesia.

**Limitasi:** Penelitian terbatas pada sektor mining, property, trade and services, infrastruktur sehingga tidak dapat digeneralisasi untuk seluruh sektor di Indonesia.

**Kontribusi:** Penelitian berkontribusi dalam memberikan literatur mengenai pengaruh thin capitalization dan operating cash flow terhadap strategi tax haven. Selain itu, penelitian ini juga berkontribusi dalam menunjukkan dampak penerapan BEPS action 4 dan PSAK 67 terhadap perilaku perusahaan.

**Kata kunci:** Thin capitalization, Operating Cash Flow, Tax haven subsidiary, Base erosion profit shifting, PSAK 67.

**PENINGKATAN KESEJAHTERAAN EKONOMI MASYARAKAT  
PESISIR MELALUI PEMBERDAYAAN PEREMPUAN (STUDI KASUS  
WILAYAH PANTAI AMAL, KOTA TARAKAN)**

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**ABSTRACT**

Tujuan dari penelitian ini adalah untuk mengidentifikasi pemberdayaan perempuan dalam peningkatan kesejahteraan ekonomi masyarakat pesisir di wilayah pantai amal, Kota Tarakan, Provinsi Kalimantan Utara. Metode yang digunakan yaitu analisis SWOT. Hasil kegiatan mengungkapkan bahwa perempuan pantai amal dapat menunjang ekonomi keluarga dengan adanya pemberdayaan kreativitas dari hasil laut pantai amal, seperti rumput laut. Analisis subyektif yang dilakukan mempengaruhi keadaan sebenarnya di lapangan akibat pembatasan sampel yang diambil. Kota Tarakan memiliki banyak pesisir yang diharapkan dari adanya penelitian ini dapat diimplementasikan di daerah pesisir lainnya.

**Kata kunci:** pemberdayaan, perempuan, kesejahteraan, pesisir





**ORGANIZATIONAL CULTURE AND LECTURER PERFORMANCE  
WITH ORGANIZATIONAL LEARNING AS MEDIATOR**

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**ABSTRACT**

**Tujuan :** Studi ini menyelidiki hubungan antara komponen budaya organisasi dan Kinerja Dosen antara akademisi. Dihipotesiskan bahwa Pembelajaran Organisasi memiliki peran mediasi positif untuk menjelaskan hubungan budaya organisasi dan Kinerja dosen.

**Metodologi penelitian:** Untuk mengungkap peran pembelajaran organisasional pada hubungan antara komponen persepsi budaya organisasi dengan kinerja dosen, maka dilakukan desain penelitian korelasional dengan menggunakan SMART PLS 3.2 dengan jumlah sampel 35 dosen

**Hasil :** Pembelajaran Organisasional berperan dalam memediasi hubungan antara Budaya Organisasi dan Kinerja Dosen.

**Limitasi :** Studi ini terbatas pada satu perguruan tinggi swasta, ukuran sampel tidak terwakilkan, oleh karena itu, hasilnya tidak dapat digeneralisasi untuk perguruan tinggi swasta secara keseluruhan.

**Kontribusi :** Walaupun sudah ada penelitian yang membahas tentang hubungan budaya organisasi dan kinerja dosen namun belum banyak peneliti yang meneliti terkait dengan pembelajaran sebagai mediasi. Hasil makalah ini fokus pada berbagai aspek pembelajaran organisasi untuk pengembangan PTS dan memberikan sumbangan bagi kebutuhan pengembangan sumberdaya manusia.

**Kata kunci :** Budaya Organisasi, Kinerja Dosen, Pembelajaran Organisasional

## ANALISIS PERAMALAN PENJUALAN AIR MINUM DALAM KEMASAN GALON MENGGUNAKAN MODEL DERET BERKALA (*TIME SERIES*)

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### ABSTRACT

Tujuan penelitian ini yaitu menganalisis peramalan penjualan AMDK galon dengan metode *time series* satu periode ke depan, menentukan tingkat kesalahan (*error*) peramalan dari hasil peramalan penjualan AMDK galon dengan model terbaik dan memvalidasi data *training* (aktual) terhadap peramalan penjualan AMDK galon model terbaik. Penelitian ini dilaksanakan pada bulan Juni 2021 - Januari 2022 di PT. Muawanah Al Masoem, Kabupaten Bandung. Pengolahan dan analisis data dilakukan di Laboratorium Sistem dan Manajemen Mekanisasi Pertanian, Universitas Padjadjaran. Metode yang digunakan adalah metode kuantitatif. Observasi dilakukan terhadap perusahaan untuk mengumpulkan data. Data yang diperoleh diolah untuk menentukan pola data penjualan. Kemudian dilakukan uji normalitas dan stasioneritas data 26 historis. Hasil peramalan dianalisis menggunakan MAPE. Analisis peramalan penjualan AMDK galon menggunakan metode *time series* dengan berbagai model menghasilkan tingkat kesalahan (*error*) sebesar 1-10% untuk satu periode ke depan. Tingkat kesalahan (*error*) peramalan penjualan AMDK galon dengan model terbaik menghasilkan MAPE sebesar 1% dengan model *Winter's Exponential Smoothing Multiplicative*. Validasi peramalan penjualan AMDK galon merek Al Masoem Januari 2018 - Juni 2021 menggunakan model peramalan terbaik menghasilkan MAPE sebesar 3% yang berarti memiliki tingkat akurasi tinggi.

**Kata Kunci:** Peramalan, *Time Series*, Air Minum Dalam Kemasan

## THE INFLUENCE OF OPERATING CAPACITY, SALES GROWTH AND OPERATING CASH FLOW AGAINST FINANCIAL DISTRESS WITH MANAGERIAL OWNERSHIP AS MODERATING VARIABLE

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### ABSTRACT

This study aims to analyze the influence of Operating Capacity, Sales Growth and Operating Cash Flow against Financial Distress, and to analyze the influence of Operating Capacity, which is moderated by Managerial Ownership on Financial Distress in the manufacturing companies listed in Indonesia stock Exchange period 2018-2020. The method used in this research is a method of statistical analysis calculations were performed using SPSS. This research was conducted at Manufacturing Companies totaling 30 sample company. The test statistic used is the analysis of descriptive statistics, classical assumption test, Logistic Regression Analysis, Moderated Regression Analysis (MRA), partial test (t test statistics), and test of determination (R<sup>2</sup>).

Based on the results of this study, it was found that the Operating Capacity, Sales Growth and operating cash flows affect the occurrence of Financial Distress. And then some, the Operating Capacity and Sales Growth has no effect on the occurrence of Financial Distress, while operating cash flow has a positive effect and significant on the occurrence of Financial Distress. Based on the results of Moderated Regression Analysis (MRA) showed that the variable managerial Ownership can strengthen the influence or relationship between the variables of Operating Capacity, Sales Growth and operating cash flow against Financial Distress.

Limitations this Study is limited on a Sample of Manufacturing Companies listed in BEI 2018-2020 which amounts to 30 samples. This research is useful for researchers in the field of Accounting and Finance are researching with the use of variable Operating Capacity, Sales Growth and operating cash flow

**Keywords:** *Operating Capacity, Sales Growth, Operating Cash Flow, Managerial Ownership and Financial Distress.*

## ANALYSIS OF FACTORS AFFECTING HUMAN DEVELOPMENT INDEX IN KALIMANTAN UTARA (2015-2020)

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### ABSTRACT

This study aims to analyze how much influence life expectancy, average length of schooling, and poverty level have on the Human Development Index in North Kalimantan in 2015-2020. Human Development Index as a variable, while life expectancy, average length of schooling, poverty rate, and GRDP as variables. The analytical technique used is panel data regression analysis using the Eviews 10 computer program. This study uses secondary data obtained from the Central Statistics Agency for a period of 6 years starting from 2015-2020. The method used is a quantitative approach and uses a fixed effect model test. The results showed that the variables of life expectancy and school years had a positive and significant effect on the human development index. The income per capita variable has a positive and insignificant effect on the human development index. While the poverty variable does not have a negative effect on the human development index of Kalimantan Utara. and the coefficient of determination is 99.59% and the remaining 0.31% is influenced by other factors. The limitation of this study is that the researchers took four independent variables, namely life expectancy, average length of schooling, and poverty rate, while there are other factors that influence human development index in Kalimantan Utara Province.

**Keywords:** Human Development Index, life expectancy, average length of schooling, poverty rate, GRDP

## FRAUDULENT FINANCIAL REPORTING DETECTION USING FRAUD PENTAGON ANALYSIS

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### ABSTRACT

Issuance of financial statement is important because contain the real condition of a company in certain periode. In fact, the management gets under pressure and have an opportunity for fraudulent financial reporting. This study aims to determine the fraud's potential by using fraud pentagon analysis. A quantitative study for 59 sample of banking companies listed on BEI in 2017 - 2019 carried out with purposive methods. Hypotesis test using the t test and the analysis data using regression analysis with the statistical test of SPSS version 26. The result showed that financial stability and ineffective monitoring have a positive affect. External pressure have a negative affect. While financial target, personal financial need, change in director, auditor's opinion, and frequent number of CEO picture have not affect on fraudulent financial reporting. The research conducted has limitation that use the banking sector as a sample and 3 year observation time is a short time. For banking companies to prevent management from fraudulent in order to cover up the company's image, for investor to be more careful of the possibility fraud in the financial statements.

Keywords: *f-score, fraud, fraud pentagon, fraudulent financial reporting*

## **SOCIOPRENEUR PIONEER SOCIAL-ECONOMIC DRIVERS OF INDONESIAN GRASSROOT COMMUNITIES**

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### **ABSTRACT**

In this modern era, being an entrepreneur requires a person to have a high level of creativity with new ideas that may be considered unusual but can produce products or services that are useful and acceptable to society. In this modern era, various business ideas have also emerged, one of which is the emergence of businessmen engaged in social activities called sociopreneurs. This article uses the literature review method from existing literature studies, the homepage and data from the government. The data used are secondary data. Literature review does not only mean reading literature, but more towards an in-depth and critical assessment of previous research on a topic. In this modern era, sociopreneurs are increasingly flying their existence by using technology and growing knowledge of insight. Technological convergence provides a positive link for sociopreneurs to widen the space for action for their businesses. The inspiration for the exploitation of technology, especially electronic devices, is not without reason, because nowadays it seems difficult to separate people's lives from technology, especially since it is a public need. The sociopreneurs exemplified in this article are able to maximize technology to build and develop their businesses. In the current era, the opportunity to improve the sociopreneur scheme and make it happen can indeed be said to be very fast and easy for many people. Residents are gradually starting to realize that by becoming a sociopreneur, they can take a position in an effort to protect the economic situation of Indonesia. The challenges faced by sociopreneurs are not small, moreover there are still many human resources who do not have the skills or provisions to become a sociopreneur

**Kata kunci (Keywords):** Entrepreneur, Social, Sosiopreneur,



## Studi Literatur Penggunaan Media Sosial di UMKM Indonesia

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### ABSTRACT

**Tujuan (Purpose):** The purpose of this paper is to review the academic literature on the use of social media in Indonesian SMEs to highlight the current state of the art, the addressed key research themes and the implications for research and practice.

**Metodologi penelitian (Research methodology):** A systematic literature review of academic research on the use of social media has been conducted to gather, examine, and synthesize studies related to Indonesian SMEs. By following a review protocol based on both automatic and manual search on the Scopus dan Sinta database, all relevant studies were identified and analyzed.

**Hasil (Results):** A critical conceptualization of the use of social media in Indonesian SMEs has been provided.

**Limitasi (Limitations):** This research only reviews social media and SMEs keywords and only involves publications from scientific journals in the last ten years indexed by Scopus, as trusted sources in terms of quality and impact factors by researchers worldwide, also Sinta1 and Sinta2, as journal accrediting agency in Indonesia.

**Kontribusi (Contribution):** This study contributes to the social media and Indonesian SMEs literature by proposing future research avenues.

**Kata kunci (Keywords):** Indonesia, Social Media, SMEs, Systematic Review.

## THE INFLUENCE OF DISCOUNT FRAMING ON USERS ONLINE FOOD DELIVERY APPLICATIONS DURING THE COVID-19 PANDEMIC

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### ABSTRACT

**Purpose:** This study aims to re-examine the effect of discount framing, brand reputation, purchase intention and actual behavior based on the use of online food delivery applications during the COVID-19 pandemic

**Research methodology:** This study refers to use of an analytical tool, namely SEM AMOS 23. The use of the method in this research is descriptive quantitative and data collection with online questionnaires

**Results:** The results showed that the four hypotheses, namely the effect of discount framing on brand reputation, the effect of discount framing on purchase intention, the effect of brand reputation on purchase intention and the effect of purchase intention on actual behavior, are supported and have a positive direction

**Limitations:** This research cannot capture unique information because it uses a quantitative approach and is carried out only at one point in time

**Contribution:** This research can be used by online food delivery application companies to attract purchase intention and behavior based on discount framing

**Keywords:** Discount Framing, Brand Reputation, Purchase Intention, Actual Behavior, Online Food Delivery



## **SOCIAL MEDIA USAGE ON GENERATIONS: (AN APPROACH TO MARKETING SUSTAINABLE TOURISM IN SOCIETY 5.0)**

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### **ABSTRACT**

This article reveals the use of social media from various generations through a sustainable tourism approach in the sense of society 5.0. Substantial marketing efforts are needed to restore sustainable tourism during the global COVID-19 pandemic. Social media can increase the promotion of a destination by ensuring the right number and type of tourists. The frequency of use of social media by different generations, the use of social media in planning tourist visits. The survey was conducted on 395 respondents from the Baby Boomer generation, Generations X, Y, and Z. Pearson correlation, Spearman rank correlation, Kendall tau, Mann-Whitney U test, Kruskal-Wallis test were used in the analysis method. This study was only conducted in one country. Social media for checking thoughts about tourist sites, recommending vacation spots by expressing opinions, favorable ratings, and canceling vacations because of negative comments are examples of generational differences in behavior. This article contributes to the theory of extending tourist theory to marketing theory. Innovative data on the interests and habits of different generations during the vacation planning stage, as well as innovative techniques for using social media for tourism revitalization in the context of the pandemic.

**Keywords:** generations; social media; sustainable tourism marketing; society 5.0

## LECTURER PERFORMANCE MODEL BASED ON KNOWLEDGE MANAGEMENT AND *LEARNING ORGANIZATIONS* AT PRIVATE UNIVERSITIES IN THE CITY OF BANDUNG

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### ABSTRACT

**Tujuan (Purpose):** Tujuan dari penelitian ini dimaksudkan untuk membuat model dari peningkatan kinerja dosen guna terciptanya kinerja yang baik. Sampel penelitian ini adalah 372 dosen yang ada di Universitas Swasta se-Kota Bandung.

**Metodologi penelitian (Research methodology):** Teknik pengambilan sampel menggunakan proporsional random sampling, dan teknik analisis menggunakan Structural Equation Modelling (SEM) menggunakan AMOS

**Hasil (Results):** Hasil penelitian menunjukkan bahwa pengetahuan tacit berpengaruh positif dan signifikan terhadap *learning organization*, pengetahuan explicit berpengaruh positif dan signifikan terhadap *learning organization*, pengetahuan tacit dan pengetahuan explicit secara simultan berpengaruh positif dan signifikan terhadap *learning organization*, pengetahuan tacit berpengaruh positif dan signifikan terhadap kinerja dosen di Universitas Swasta se-Kota Bandung melalui *learning organization*, pengetahuan explicit berpengaruh signifikan terhadap kinerja dosen melalui *learning organization*.

**Limitasi (Limitations):** Penelitian ini hanya mengkaji terkait kinerja Dosen di lingkup Universitas Swasta di Kota Bandung, sehingga belum dapat mengeneralisasi secara keseluruhan kinerja Dosen di Kota Bandung.

**Kontribusi (Contribution):** Area penelitian di bidang sumber daya manusia dan manfaat penelitian ini adalah menciptakan model kinerja dosen berbasis *work life balance* dan motivasi di universitas swasta se-Kota Bandung,

**Kata kunci (Keywords):** Knowledge Management, Pengetahuan Tacit, Pengetahuan Explicit, *Learning organization*, Kinerja Dosen

## ADOPTION OF FINTECH LITERACY FOR E-MONEY IN GENERATION Z

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### ABSTRACT

**Purpose:** The purpose of this study was to determine and analyze the effect of fintech literacy on actual usage of electronic money in Generation Z, as well as to determine and analyze the influence of perceived ease of use, perceived usefulness, and personal innovativeness on actual usage of electronic money in Generation Z.

**Research methodology:** The method used in this study is a survey method with a verification approach. Where data is collected from a sample of 100 respondents through a questionnaire distributed through Google Form. Hypothesis testing is done using SEM Analysis with the help of SmartPLS 3.0 software.

**Results:** The results show that fintech literacy has a positive and significant effect on actual usage of electronic money. Perceived ease of use and perceived usefulness have no significant effect on actual usage of electronic money, while personal innovativeness has a positive and significant effect on actual usage of electronic money. Personal innovativeness is also known to be a factor that has the greatest influence on actual usage of electronic money in Generation Z.

**Limitations:** The limitations of this study are the limited number of respondents, which is 100 respondents and there is no comparison of age demographic factors with other generations.

**Contribution:** This research has implications for the development of management science, especially to see the effect of fintech literacy on actual usage of electronic money that can be used by the financial services sector as a basis for decision making.

**Keywords:** Actual Usage, E-Money, Fintech Literacy



## ANALISIS RATING DAN HARGA KAMAR HOTEL BINTANG LIMA DI INDONESIA

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### ABSTRACT

The purpose of this study was to examine and analyze the correlation and difference between the average hotel rating and the price of a deluxe room based on the city area, namely the cities of Ubud, Mataram, Surabaya, Medan, Batu, and Bantul. The number of samples in this study was 24 five-star hotels located in the cities of Ubud, Mataram, Surabaya, Medan, Batu, and Bantul, and have deluxe room types. The data source of this research is secondary data obtained directly from the Traveloka application. The data analysis technique used is correlation test and one-way ANOVA test using SPSS software. The results of this study indicate that there is a positive and insignificant correlation between Rating and Hotel Room Prices, there is a significant difference between the average ratings in the cities of Ubud, Mataram, Surabaya, Medan, Batu, and Bantul, and there is insignificant difference between the average Deluxe Room Rates in Ubud, Mataram, Surabaya, Medan, Batu, and Bantul.

**Keywords:** City, Rating, Room Rates, Online Travel Agent

## THE EFFECT OF JOB INVOLVEMENT AND ORGANIZATIONAL SUPPORT ON INNOVATIF WORK BEHAVIOR EMPLOYEES LOCAL GOVERNMENT IN BENGKULU PROVINCE WITH JOB SATISFACTION AS MEDIATION

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### ABSTRACT

**Purpose:** *The purpose of this research is to analyze the effect of job involvement and organizational support on innovative work behavior mediated by job satisfaction.*

**Research methodology:** *The population in this study were Local Government Employees in Bengkulu Province. Sampling method was accidental sampling with 240 respondents who were taken through a google form questionnaire. Analysis method using the structural equation modeling (SEM)-partial least squares (PLS).*

**Results:** *The results showed that mediation of job satisfaction can strengthen the effect of job involvement on innovative behavior with a positive and significant. Mediation of job satisfaction can also strengthen the effect of organizational support on innovative behavior with a positive and significant.*

**Limitations:** *The results of the study cannot be generalized to the entire public sector, because this research was conducted in only one public sector. It is hoped that future research can be carried out by examining other variables that have not been studied, increasing the number of respondents so that they provide a better picture or conclusion.*

**Contribution:** *The results of this study are expected to be used as material for evaluation and input for the local government in providing an overview and revealing the level of employee job satisfaction and innovative work behavior.*

**Keywords:** *Innovative Work Behavior, Job Involvement, Job Satisfaction, Organizational Support*

## FINANCIAL PERFORMANCE, ECONOMIC VALUE ADDED AND SHARE RETURN IMPACT COVID-19

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### ABSTRACK

This study aims to see financial performance through financial statements proxied by financial ratios and Economic Value Added to stock returns due to the impact of Covid-19. This research is expected to prevent investors from making mistakes in investing. The population of this study is non-financial companies listed on the Indonesia Stock Exchange for the 2017-2020 period

The data collection method used purposive sampling technique, as many as 54 samples with 216 observations that met the research sample criteria. The data were analyzed by using a regression approach.

The results showed that the liquidity ratio, profitability ratio, and activity ratio did not affect stock returns, while the solvency ratio and Economic Value Added significantly affected stock returns.

**Keywords:** Financial performance, Stock Returns, Economic Value Added, Covid 19.

## UMKM OLAHAN LAUT KOTA TARAKAN FIVE STAGES QUALITY MANAGEMENT: ANALYSIS IMPLEMENTATION AND EFFECTIVENESS PROCESSED SEA PRODUCTS SMEs IN TARAKAN CITY

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### ABSTRACT

This Research Aimed To Map The Implementation And Effectiveness Of Quality Management On The Processed Sea Products Made By MSMES In Tarakan Using The Implementatiton-Effectiveness Model. The Study Used Descriptive-Quantitative Research. Direct Observations And Interviews Were Employed Using Questionnaire Guidelines To The Processed Sea Products Made By MSMES In Tarakan To Obtain Direct Information On Quality Management Stage In Msmes, Especially Related To Processed Sea Products. The Reasearch Population Was 10 MSMES Supervised By STP (Science Techno Park). Meanwhile, The Research Samples Were 5 MSMES Supervised By STP With The Following List: Kembang Turi, liZy, Amplang Meli, Otaka, and Azzahra. The Research Concluded As Follows. MSMEs Otaka, Azzahra And Amplang Meli Had The Implementation And Effectiveness At Above Average Level, Classified Onto As-Expected Area. MSMEs Kembang Turi and liZy Had Implementatiton And Effectiveness At Below Average Level, Classified Into To-Be-Analyzed Area

**Keywords:** implementation, effectiveness, quality Management, SMEs



**FAKTOR DETERMINAN KINERJA KEUANGAN PADA RETURN SAHAM (STUDI KASUS PADA PERUSAHAAN PERBANKAN DI INDONESIA)**

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**ABSTRACT**

The purpose of this research is to test and analyze the determinant factors that can affect stock returns. Multiple linear regression analysis was used as a data analysis technique and probability method with purposive sampling was used to determine the research sample. The conclusion of this research is that the operational ratio has a negative effect on stock returns, while the debt to equity ratio and net profit margin do not show a significant effect, while the investment opportunity set and economic value added have a positive effect on banking companies in Indonesia. The research is only limited to the financial performance ratios used and the results given are focused on banking companies in Indonesia only. This research can be used as a literature reference for further research, especially research on stock returns.



**EVALUATION OF THE IMPLEMENTATION OF THE VILLAGE INTERNET PROGRAM AND VILLAGE WEBSITES IN SUPPORTING GOVERNANCE AND ADMINISTRATION TOWARDS GOOD LOCAL GOVERNANCE (GLG) AND ELECTRONIC-BASED GOVERNMENT SYSTEMS (SPBE) IN SOUTH SUMATRA PROVINCE**

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**ABSTRACT**

This study aims to evaluate the village internet program and village websites that have been launched by the Governor of South Sumatra in supporting governance and governance towards Good Local Governance (GLG) and Electronic-Based Government Systems (SPBE) in South Sumatra Province. The evaluation was carried out using the Information Technology Acceptance Model (TAM) approach from Davis (1989). The variables in this study are Actual System Usage (ASU), Perceived Usefulness (PU) Village Internet and Village Websites, Effectiveness and efficiency of Village Governance and Administration (EE), and Performance of village government organizations (PV) in GLG and SPBE. Based on the census method and respondents who returned the questionnaire, the number of samples was 101 village apparatus respondents. The analysis of this research uses the Analysis of Structural Equation Modeling (SEM) which is carried out through the Lisrel Program. The results showed that in the period of less than 1 (year), Actual System Usage (ASU) and Perceived Usefulness (PU) village internet and village websites have been able to support the effectiveness and efficiency of Village Governance and Administration (EE) and the performance of village government organizations ( PV) in the application of GLG and SPBE, either directly or indirectly.

**Keywords:** village internet, village website, GLG, SPBE, TAM, South Sumatra



## BOTTLE NECK POINT PENGEMBANGAN KLAS TER INDUSTRI ROTAN DI KOTA PALU

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### ABSTRACT

Tujuan penelitian ini adalah untuk mengidentifikasi bottle neck point pengembangan industri rotan Kota Palu. Pendekatan penelitian adalah kualitatif dengan melibatkan 9 informan kunci yang mewakili pelaku bisnis, pemerintah dan akademisi yang berkecimpung dalam riset rotan. Hasil penelitian ini menunjukkan bahwa *bottle neck point* terjadi pada aspek *sosiohistori of product*, industrialisasi, dan *sustainability* dalam pengembangan kluster industri rotan di Kota Palu.

**Kata Kunci:** Rotan, Kluster, sosio histori, industrilisasi, sustainability.

## ANALISIS FAKTOR YANG MEMPENGARUHI KUALITAS LAPORAN KEUANGAN PADA LPD KOTA DENPASAR

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### ABSTRACT

Laporan Keuangan merupakan gambaran mengenai kondisi keuangan perusahaan, perkembangan perusahaan, dan hasil usaha suatu perusahaan pada jangka waktu tertentu. Penelitian ini bertujuan untuk menguji pengaruh fungsi badan pengawas, kualitas sistem informasi akuntansi, pengalaman kerja, dan tingkat pemahaman akuntansi terhadap kualitas laporan keuangan Lembaga Perkreditan Desa di Kota Denpasar. Sampel dalam penelitian ini dilakukan dengan metode purposive sampling. Pengumpulan data dilakukan dengan menyebarkan kuesioner langsung kepada kepala LPD serta *accounting* atau karyawan yang bekerja sebagai pembuat laporan keuangan sebanyak 70 kuesioner. Teknik analisis yang digunakan pada penelitian ini adalah teknik analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa fungsi badan pengawas tidak berpengaruh terhadap kualitas laporan keuangan, sedangkan kualitas sistem informasi akuntansi, pengalaman kerja, dan tingkat pemahaman akuntansi berpengaruh terhadap kualitas laporan keuangan. Keterbatasan penelitian ini hanya meneliti LPD Kota Denpasar. Penelitian ini diharapkan memberikan manfaat bagi LPD dalam rangka meningkatkan kualitas laporan keuangan.

**Kata Kunci:** Fungsi Badan Pengawas, Kualitas Sistem Informasi Akuntansi, Pengalaman Kerja, Tingkat Pemahaman Akuntansi, Kualitas Laporan Keuangan.

**PENGARUH INVENTORY INTENSITY, SALES GROWTH DAN  
TRANSFER PRICING TERHADAP TAX AVOIDANCE PADA  
PERUSAHAAN MANUFAKTUR**

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**ABSTRACT**

This study aims to obtain empirical evidence about the effect of inventory intensity, sales growth, and transfer pricing on tax avoidance. The type of research used is quantitative research and the data source used is secondary data, namely annual financial reports obtained from the Indonesia Stock Exchange (IDX). The population used in this study are real estate & property sector manufacturing companies listed on the Indonesia Stock Exchange during the 2016-2020 period with a total of 78 companies. The sample selection technique in this study used purposive sampling. The total number of companies that were sampled were 10 companies. The analysis method of this research uses panel data regression analysis with the help of E-Views version 9. The results of this study indicate that simultaneously inventory intensity, sales growth, and transfer pricing have a significant effect on tax avoidance. While the results of research conducted partially state that: 1) inventory intensity has a significant negative effect on tax avoidance 2) sales growth has no significant effect on tax avoidance, 3) transfer pricing has a significant positive effect on tax avoidance

**ANALISIS PENGARUH INSTRUMEN KEUANGAN SYARIAH  
TERHADAP PEMULIHAN EKONOMI NASIONAL SELAMA  
PANDEMI COVID-19**

*(Analysis Of The Effect Of Sharia Financial Instruments On The National  
Economic Recovery During The Covid-19 Pandemic)*

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**ABSTRACT**

**Tujuan (Purpose):** This study aims to examine the effect of Islamic financial instruments on the national economic recovery as represented by economic growth in Indonesia during the COVID-19 pandemic, specifically in 2020-2021.

**Metodologi penelitian (Research methodology):** This study uses multiple regression as a method to analyze the research results. By using secondary data from monthly time series data from GDP data, syariah banking, zakat, sukuk and sharia mutual funds. The data obtained is then processed using the SPSS 22 program and specifically for the GDP variable, it is interpolated first using the Eviews 10 program because there is no monthly data found.

**Hasil (Results):** This study found that the Islamic banking variable has not had a significant effect on the national economic recovery and the variables of zakat, sukuk and sharia mutual funds have a real influence on the national recovery.

**Limitasi (Limitations):** Observations in this study were only 21 samples over a period of two years due to the lack of data obtained by the author.

**Kontribusi (Contribution):** It is hoped that this research will be useful for further research, especially related to the contribution of Islamic financial instruments in helping the recovery of the national economy by providing an overview of how much influence Islamic financial instruments have in utilizing their funds to increase and restore the pace of the national economy. And can be useful in determining which variables will be used in further research.

**Kata kunci (Keywords):** : *Economic Recovery, Economic Growth, Sharia Finance, Sharia Banking, Zakat, Sukuk, Sharia Mutual Funds*

## **PENGARUH FAKTOR EKONOMI DAN DEMOGRAFI TERHADAP LAMA MENGGANGGUR LULUSAN SARJANA DI MASA PANDEMI COVID-19**

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### **ABSTRACT**

The provision of employment is one indicator of the macroeconomic development process for developing countries. Economic development in all countries is facing serious challenges during the Covid-19 pandemic. The purpose of this study was to analyze the effect of household income, skills and work aspirations simultaneously and partially on the length of unemployment for undergraduate graduates during the Covid-19 pandemic.

Multiple linear regression analysis technique was used to achieve the research objective, namely to determine the effect of household income, skills and work aspirations on the length of unemployment for undergraduate graduates during the Covid-19 pandemic.

Based on the results of statistical tests, it was concluded from this study that the variables of household income, skills and work aspirations simultaneously had a significant effect on the length of unemployment for undergraduate graduates during the Covid-19 pandemic and the variables of household income, skills and work aspirations partially had a positive effect. and significantly to the length of unemployment for undergraduate graduates during the Covid-19 pandemic.

**Keywords :** employment, macroeconomic, economic development, unemployment

**PENGARUH UPAH MINIMUM PROVINSI, PERTUMBUHAN  
EKONOMI, DAN PERTUMBUHAN PENDUDUK TERHADAP  
TINGKAT PENGANGGURAN DI SUMATERA SELATAN**

*(The Influence of the Provincial Minimum Wage, Economic Growth And Population  
Growth on the Unemployment in South Sumatera)*

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**ABSTRACT**

The influence of the Provincial Minimum Wage, Economic Growth, and Population Growth on the Unemployment Rate in South Sumatra. The purpose of this study was to determine whether the Provincial Minimum Wage, Economic Growth, and Population Growth had an influence on the Unemployment Rate in South Sumatra. The method used in this study is a quantitative research method with multiple linear regression analysis tools. The data used is secondary data (time series) for a period of 20 years (2001-2020) Based on the results of the analysis that has been carried out, it is known that simultaneously the Provincial Minimum Wage, Economic Growth, and Population Growth have a significant influence on the Unemployment Rate of South Sumatra. Partially, the Provincial Minimum Wage has a significant influence on the Unemployment Rate, while the Economic Growth and Population Growth have no significant influence on the Unemployment Rate in South Sumatra. The period time used in the study is the study's limitation. The recommendations made to future researchers are related to carrying out research development by incorporating data and other variables.

***Keywords: Provincial Minimum Wage, Economic Growth, Population Growth, and Unemployment Rate, South Sumatra***

## **KEBIJAKAN DIVIDEN DALAM MEMEDIASI PROFITABILITAS DAN LEVERAGE TERHADAP NILAI PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA**

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### **ABSTRACT**

The main goal of companies that have gone public is to maximize the value of the company. Firm value is an investor's view of the level of success of the company's management in managing the resources that have been entrusted to him in one period after going through several process activities over the years which are closely related to stock prices. The purpose of this study is to determine the role of dividend policy in mediating the effect of profitability and leverage on firm value in manufacturing companies listed on the Indonesia Stock Exchange for the period 2018-2020.

The sample in this study used manufacturing companies listed on the Indonesia Stock Exchange, totaling 48 companies for 3 years of observation so that the total observations were 144. The sampling used purposive sampling technique. The data analysis technique used is Partial Least Square with the help of SmartPLS 3.0 as a calculation tool.

The results showed that profitability and leverage had no effect on firm value. Profitability has a positive effect on dividend policy. Dividend policy has a positive effect on firm value. Leverage has no effect on dividend policy. Policy is able to mediate the relationship between profitability and firm value, while dividend policy is not able to mediate the relationship between leverage and firm value.

Keywords: profitability, leverage, dividend policy, and firm value



## INVENTARISASI KULINER TRADISIONAL SUKU SENTANI DI KABUPATEN JAYAPURA

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### ABSTRACT

Penelitian ini bertujuan untuk melakukan inventarisasi dan identifikasi jenis-jenis kuliner tradisional suku Sentani di Kabupaten Jayapura. Lokasi penelitian dilakukan di Kabupaten Jayapura. Penelitian menggunakan pendekatan kualitatif. Data yang didapatkan menggunakan teknik observasi, wawancara, FGD dan studi pustaka. Data yang dianalisis secara deskriptif menunjukkan bahwa suku sentani memiliki aneka kuliner tradisional yang khas dan apabila dikembangkan dengan baik akan sangat membantu kesejahteraan masyarakat serta pengembangan dunia pariwisata di kabupaten Jayapura. Jenis kuliner tradisional yang ditemukan adalah Fi (papeda bungkus), ouw kelapa (sagu kelapa), ouw pisang (sagu pisang), swamening (gedi bungkus sagu), ulat sagu bakar dan jamur sagu. Kesimpulan Kuliner tradisional Suku Sentani sangat bervariasi dan kuliner tradisional Suku Sentani memiliki potensi bila dikembangkan dengan baik terutama untuk oleh-oleh khas Kabupaten Jayapura yang masih sangat kurang. Saran dan rekomendasi yang diberikan adalah Pendampingan dari dinas terkait untuk terus menjaga dan mengembangkan potensi kuliner tradisional Suku Sentani dan Festival kuliner Kabupaten Jayapura khususnya dari Suku Sentani perlu dilakukan oleh pihak pemerintah daerah.

**Kata Kunci:** Inventarisasi, Kuliner tradisional, Sentani dan Papua

**PERSEPSI PAJAK SEBELUM DAN SESUDAH ADANYA PANDEMI  
COVID-19 TERHADAP KEPATUHAN WAJIB PAJAK ORANG  
PRIBADI DI BOGOR**

***THE PERCEPTION OF TAX PAYER BEFORE AND AFTER  
THE COVID-19 PANDEMIC TOWARDS THE  
COMPLIANCE OF INDIVIDUAL TAXPAYERS IN BOGOR***

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**ABSTRACT**

This study aims to determine the effect of tax payments during the COVID-19 pandemic on individual taxpayer compliance (WPOP), to find out the impact of the COVID-19 pandemic being the main factor in decreasing tax revenues in Bogor, to find out the tax incentives provided by the government to taxpayers during the COVID-19 pandemic. The method used is quantitative and qualitative methods with primary and secondary data sources. The COVID-19 pandemic does not have a significant effect on the compliance of individual taxpayers. The pandemic is not the main factor in the decline in tax revenues in Bogor, this is evidenced by tax revenues in the Bogor district, where PAD exceeds the target of Rp. 1.7 trillion from the initial target of Rp. 1.5 trillion in 2020. The minister of finance issued Minister of Finance Regulation (PMK 23 of 2020) regarding tax incentives for taxpayers affected by the COVID-19 pandemic, which is a response from the government for the economic decline of business actors. This means that tax incentives need to be given because the more tax incentives are likely to make more individual taxpayers in Bogor comply with their tax obligations.

**Keywords:** COVID-19, Individual Taxpayer Compliance, Tax Incentives

## OPTIMALISASI PENGELOLAAN DAN PEMANFATAAN BANK SAMPAH BHAUMA RAKSHA, DESA MUNCAN DENGAN PENERAPAN DESIGN THINKING

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### ABSTRACT

Jumlah sampah yang semakin tahun semakin banyak haruslah dikelola dengan paradigma baru yang memperlakukan sampah sebagai sumber daya yang mempunyai nilai ekonomis. Nilai ekonomis pada sampah bisa dimanfaatkan dengan baik melalui pengelolaan bank sampah secara optimal. Studi ini bertujuan untuk mengidentifikasi permasalahan-permasalahan yang terkait dengan pengelolaan bank sampah sekaligus menawarkan alternatif-alternatif solusinya. Metodologi yang digunakan dalam studi ini termasuk dalam area penelitian kualitatif yang dipadukan dengan pendekatan Design Thinking. Design Thinking merupakan pendekatan yang berpusat pada *user (human centered approach)* yang memiliki beberapa tahapan utama: empathy, define problem, ideate, prototype, dan user validation, dalam setiap tahapan utama terdapat beberapa proses yang harus diselesaikan sebelum dilanjutkan ke tahap utama berikutnya. Studi ini menghasilkan lima prototype yang bisa digunakan untuk mengelola bank sampah dengan lebih optimal, namun dikarenakan studi ini bisa dikatakan sebagai studi kasus pada sebuah bank sampah, maka belum tentu bisa direplikasi untuk diterapkan di tempat lain. Meskipun demikian, studi ini tetap menghasilkan sesuatu yang bisa dimanfaatkan dalam pengelolaan bank sampah dengan lebih optimal.

Kata kunci: Bank Sampah, Design Thinking, Prototipe

**ANALISIS *MARKET OVERREACTION* DAN *SIZE EFFECT* DI BURSA  
EFEK INDONESIA (STUDI PADA SAHAM-SAHAM INDEKS KOMPAS  
100)**

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**ABSTRACT**

**Purpose:** The purpose of the study was to look at the effect of Analysis Market Overreaction and the effect of firm size on the Kompas 100 Index in the period 2016-2019 measured by the altman z-score model it can be measured by calculating abnormal returns and consists of a portfolio of winners and losers followed by a return reversal

**Research methodology:** The research methods used are descriptive and associative methods. This research was conducted using a sample of 54 companies that are members of the 100 Compass Index. In this study, using a time duration of 6 months and getting 7 observations in the period 2016-2019

**Results:** The results showed the one sample t-test, paired sample t-test show significant results of market overreaction and the contrarian strategy effective be applied and implemented by investors.

**Limitations:** The limitations of the study are on the sample size and the period of research that allows to be added to future research,.

**Contribution:** Produce findings on variables that can affect market overreaction and size effect on Kompas 100 Index by using market adjusted model

**Keywords:** *market overreaction, price reversal, size effect, contrarian strategy*

**PEMAHAMAN APARATUR DESA TERHADAP PENGELOLAAN  
KEUANGAN DESA DI KECAMATAN MASBAGIK KABUPATEN  
LOMBOK TIMUR**

***UNDERSTANDING OF VILLAGE APPARATUS TOWARDS VILLAGE FINANCIAL  
MANAGEMENT IN MASBAGIK DISTRICT, EAST LOMBOK REGENCY***

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**ABSTRACT**

The purpose of this study was to determine the understanding of village officials on village financial management based on the regulation of the Minister of Home Affairs number 20 of 2018 in Masbagik District, East Lombok Regency and identify the obstacles faced by village officials in managing village finances. This study uses a qualitative approach. The informants in this study were the village officials of North Masbagik and North Masbagik Baru which consisted of the Village Head, Village Secretary, and Head of the Finance Section. Some of the obstacles faced by the village government in implementing village financial management, both from the government administrators themselves and from the community, among others, there are still village apparatus resources who do not fully understand the stages of the village financial management mechanism itself based on legislation. The central and local governments seem to lack full attention to the village government which has the responsibility of managing a fairly large budget, while it is not accompanied by adequate socialization, such as the necessary training, as well as the provision of resources for the village apparatus itself.

**Keywords:** Village Financial Management.

## PENGARUH KOMPENSASI DAN MOTIVASI TERHADAP DISIPLIN KARYAWAN PT SGH MAKMUR SANTOSA

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### ABSTRACT

**Tujuan (Purpose):** Tujuan dari penelitian ini adalah untuk memahami bagaimana Kompensasi dan motivasi mempengaruhi disiplin kerja karyawan.

**Metodologi penelitian (Research methodology):** Metode survei yang digunakan adalah metode kuantitatif. Sumber data survei ini adalah data primer yang diperoleh melalui wawancara, observasi dan survei. Populasi dalam survei ini mencakup seluruh 107 karyawan PT SGH Makmur Santosa. Jumlah sampel yang digunakan dalam penelitian ini adalah 52 dengan menggunakan metode random sampling.

**Hasil (Results):** Hasil penelitian menunjukkan bahwa terdapat pengaruh disiplin kerja antara reward dan variabel motivasi. Oleh karena itu, dapat dikatakan bahwa kompensasi dan motivasi menunjukkan adanya hubungan dengan disiplin kerja. Dari hasil koefisien determinasi, besarnya pengaruh reward dan motivasi adalah 34,6%, dan sisanya 65,4% dipengaruhi oleh variabel lain yang belum diteliti..

**Limitasi (Limitations):** Rentang waktu penelitian 3 bulan.

**Kontribusi (Contribution):** Hasil penelitian ini diharapkan dapat digunakan sebagai bahan rujukan untuk penelitian selanjutnya yang berkaitan dengan Manajemen Sumber Daya Manusia khususnya mengenai pengaruh kompensasi dan motivasi terhadap disiplin karyawan..

**Kata kunci (Keywords):** Kompensasi, Motivasi, Disiplin

## PENGARUH KNOWLEDGE SHARING PADA INTELLECTUAL CAPITAL DI PERGURUAN TINGGI (STUDI EMPIRIS DI JAYAPURA)

The Effect of Knowledge Sharing on Intellectual Capital in Higher Education Institution  
(Empirical study in Jayapura)

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### ABSTRACT

**Tujuan:** menguji dan menganalisis pengaruh aktivitas *knowledge sharing* pada pengembangan modal intelektual yang merupakan sumber daya utama pada Perguruan Tinggi di Jayapura.

**Metodologi penelitian:** Penelitian ini merupakan penelitian kuantitatif menggunakan data primer berupa kuisioner yang disebarkan pada 4 (empat) perguruan tinggi di Jayapura. Sampel berjumlah 80 mahasiswa akuntansi. Pengolahan hipotesis dengan SmartPLS.

**Hasil:** Penelitian ini membuktikan pengaruh positif aktivitas berbagi pengetahuan pada *intellectual capital* perguruan tinggi di Jayapura dengan nilai *p value* sebesar 0,001. Temuan ini menunjukkan bahwa modal intelektual universitas dapat diperkuat melalui praktik berbagi pengetahuan.

**Limitasi:** hanya menguji 3 faktor berbagi pengetahuan yaitu motivasi, perilaku, dan fasilitas. Selain itu jumlah sampel relatif sedikit.

**Kontribusi:** Penelitian yang mengkaji praktik *knowledge sharing* dan dampaknya pada modal intelektual perguruan tinggi penting dilakukan karena sebagian besar input dan output perguruan tinggi adalah pengetahuan, dan semua sumber daya tersebut bagian dari modal intelektual universitas. Modal intelektual merupakan aset strategis bagi institusi pendidikan tinggi yang merupakan istitusi yang *knowledge-intensive*. Hasil penelitian ini dapat memberikan implikasi bagi perguruan tinggi untuk mengoptimalkan praktik *knowledge sharing* sehingga modal intelektual pada perguruan tinggi dapat diperkuat

Kata Kunci: knowledge sharing, intellectual capital, perguruan tinggi

## PENGARUH BRAND IMAGE TERHADAP PURCHASE INTENTION YANG DIMEDIASI OLEH PERCEIVED QUALITY DAN PERCEIVED PRICE

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### ABSTRACT

**Purpose:** This study aim to examines the effect of brand image on consumer purchase intention mediated by perceived quality and price on TOYOTA cars in Bandung.

**Research methodology:** The research instruments had gone through validity and reliability test. The analytical tool used to test the data instruments is simple and multiple regression test also Sobel test.

**Results:** Based on a survey of 120 respondents, this study found that brand image positively and significantly affects perceived quality and price, hence perceived quality and price positively and significantly affect consumer purchase intention. Furthermore, perceived quality can mediate the effect of brand image on consumer purchase intention. In contrast, the perceived price cannot mediate the effect of brand image on consumer purchase intention of TOYOTA cars in Bandung.

**Limitations:** This study was conducted in Bandung with limited number of samples using nonprobability sampling technique, hence the result of this study cannot be generalized.

**Contribution:** The related company can utilise the results to determine marketing strategy regarding consumers' purchase intention that is affected by brand image, perceived quality, and perceived price.

**Keywords:** Brand image, Perceived quality, Perceived price, Consumer purchase intention



**ANALISIS FAKTOR – FAKTOR YANG MEMPENGARUHI PERSEPSI  
PELAKU USAHA MIKRO KECIL MENENGAH TENTANG  
PENTINGNYA PELAPORAN KEUANGAN**

**ANALYSIS OF FACTORS AFFECTING PERCEPTIONS OF MICRO,  
SMALL AND MEDIUM ENTERPRISES ABOUT IMPORTANCE OF  
FINANCIAL REPORTING**

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**ABSTRACT**

The purpose of this study was to analyze the effect of education level, business size, information dissemination and socialization, environmental conditions, and past experiences on perceptions of micro, small and medium enterprises (MSMEs). The data used in this study is primary data in the form of answers from respondents by means of questionnaires. The population in this study were all MSMEs in East Lombok Regency. The sample used in this study were 40 respondents who were in East Lombok Regency who were taken using the simple random sampling method. The tool used to analyze the data is multiple linear regression. The results of this study indicate that the level of education, business size, providing information and socialization, environmental conditions, and past experiences have no effect on the perception of micro, small and medium enterprises about the importance of financial reporting based on micro, small and medium entity financial accounting standards.

**Keywords:** micro small and medium enterprises, financial reporting

## PENGARUH RASIO SOLVABILITAS TERHADAP HARGA SAHAM PADA PERUSAHAAN SUB SEKTOR MAKANAN DAN MINUMAN

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### ABSTRACT

This study aims to determine the solvency ratio, Debt to Equity Ratio (DER) and Debt to Asset Ratio (DAR) to stock prices in food and beverage sub-sector companies listed on the Indonesia Stock Exchange. The method of analysis used in this research is simple linear regression while the data used is secondary data in the form of financial statements. The independent variables in this study are Debt to Equity Ratio (DER) and Debt to Asset Ratio (DAR) while the dependent variable in this study is Stock Price.

The researcher realizes that this research still has many shortcomings and limitations. Limitations or weaknesses in the study lies in the number of independent variables used, as well as the scope of time and place of research. It is hoped that further research on related themes will cover a larger number of variables and a wider sample of research in order to produce more comprehensive findings.

This research is expected to be useful for investors in analyzing the performance of the food and beverage sub-sector companies listed on the Indonesia Stock Exchange through solvency ratios. In addition, it is hoped that this research will contribute to scientific treasures, especially in financial studies

**Keywords:** Investment, Solvency Ratio, Debt to Equity Ratio, Debt to Asset Ratio, Stock Price.

**ANALISIS PENGELOLAAN KEUANGAN PADA ENTITAS, MIKRO,  
KECIL, DAN MENENGAH (EMKM) DI KABUPATEN LOMBOK  
BARAT**

***ANALYSIS OF FINANCIAL MANAGEMENT ON MICRO, SMALL AND  
MEDIUM ENTITIES, (MSME) IN LOMBOK BARAT REGENCY***

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**ABSTRACT**

This study aims to Analysis of Finance management applied by MSME in West Lombok. This type of research is quantitative descriptive research. Descriptive research is research conducted to determine the existence of an independent variable, either only on one or more variables without making comparisons or connecting with other variables. In this case the quantitative data in the form of answers to the MSME manager's questionnaire regarding the Application financial management, amounting to 100 MSME. In this study taking samples using the accidental sampling method, which is a technique of determining samples based on coincidence, that anyone who accidentally meets a researcher can be used as a sample, if it is deemed that the person met by chance is suitable, then it is used as a source of data. Source of data used in this study are primary data and secondary data. Primary data in this study came from a questionnaire sourced from the MSME management in West Lombok Regency. Secondary data used in this research comes from the office in the industries, corporate and SMEs in west Lombok Regency, library materials in the form of journals, books and other documents related to the research study material. Based on the results of the analysis and discussion, it can be concluded that from a sample of 100 SMEs in West Lombok Regency in implementing financial management which is consists from 4 indicators, namely the 86% Orchid use indicator, the recording indicator is 50%, then the Reporting indicator is 40%, and that the last is the Control indicator at 48%

Keywords : Use of budgets, Recording, Reporting and Controlling

**PENGARUH TRUST, GAYA KEPEMIMPINAN, SISTEM  
PENGENDALIAN MANAJEMEN DAN KOMPETENSI SUMBER DAYA  
MANUSIA TERHADAP KINERJA KEUANGAN KOPERASI (STUDI  
KASUS PADA KOPERASI DI KECAMATAN SELAPARANG KOTA  
MATARAM)**

***THE INFLUENCE OF TRUST, LEADERSHIP STYLE, MANAGEMENT CONTROL  
SYSTEM AND HUMAN RESOURCES COMPETENCY ON COOPERATIVES  
FINANCIAL PERFORMANCE***

*(Case Study of Cooperatives in Selaparang District of Mataram City)*

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**ABSTRACT**

This study aims to analyze the influence of trust, leadership style, management control systems and human resource competencies on the financial performance of cooperatives in Selaparang District of Mataram City. This research method uses quantitative research methods with primary data obtained from a Likert scale questionnaires. The population used is all members of 119 cooperatives in Selaparang district of Mataram City. The sample of this research is the finance staff and supervisors whose numbers are determined using the Slovin formula so that a total of 98 people is obtained as the study sample. The results of this study indicate that (1) Quality of Trust has a significant negative effect on the financial performance of cooperatives in Selaparang district of the Mataram city. (2) Leadership style has a significant positive effect on the financial performance of cooperatives in Selaparang district of the Mataram city. (3) The management control system has a significant positive effect on the financial performance of cooperatives in Selaparang district of the Mataram city. (4) Human resource competence has a significant positive effect on the financial performance of cooperatives in Selaparang district of the Mataram city.

**Keywords:** trust, leadership style, management control systems, human resource competencies, financial performance

**ANALISIS PENGENDALIAN PERSEDIAAN BAHAN BAKU SUSU  
MURNI PADA UD. SATYA YOGHURT**

***ANALYSIS OF INVENTORY CONTROL OF PURE MILK RAW  
MATERIALS AT UD. SATYA YOGURT***

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**ABSTRACT**

Inventory plays an important role for the smooth production process of a company, in a manufacturing company or trading company. So that the problem of controlling raw material inventory is a very important problem in the company, so that failure in inventory planning and controlling will result in failure in running the company's business. UD. Satya Yoghurt is a company engaged in the processing of yogurt which is made from pure milk and prebiotic bacteria, the process of making yogurt products at this company takes place according to order (by order). Problems faced by UD. Satya Yoghurt is related to the raw material procurement system that is not optimal so that the quality of milk that are easily damaged becomes less good which then causes the production process to be disrupted and cause waste. So that the selection of the Just In Time method is done, so that companies can purchase raw materials in the right quantity, time, and of good quality.

**Kata kunci (Keywords):** Inventory Controll, Just In Time

**PENGARUH TATA KELOLA PEMERINTAHAN DAN SISTEM  
PENGENDALIAN INTERNAL TERHADAP PENCEGAHAN  
KECURANGAN LAPORAN KEUANGAN**

***THE EFFECT OF GOVERNMENT GOVERNANCE AND INTERNAL  
CONTROL SYSTEM ON FRAUD PREVENTION OF FINANCIAL  
STATEMENTS***

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**ABSTRACT**

This study aims to examine the effect of governance and internal control systems on the prevention of financial statements. The sampling technique used was purposive sampling with a sampling result of 157 respondents. The results of the study indicate that good governance and internal control affect the prevention of financial statements. The limitation of this study is that research was conducted on employees who carry out accounting/financial administration functions or the finance department in each regional organization in the Mataram City Government so they did not find out further the implementation of regional financial policies and policies regarding violations in the public sector. This research can be used by the Mataram City Government in improving employee performance in regional financial management in each regional organization. The Mataram City Government suggested improving and increasing the prevention of reports.

Keywords: governance, internal control system, prevention, fraud

## PERIKLANAN: DAMPAK TERHADAP KEPUTUSAN PEMBELIAN

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### ABSTRACT

**Tujuan (Purpose):** Penelitian ini bertujuan adalah untuk menganalisis pengaruh periklanan terhadap keputusan pembeli. Adapun indikator variabel periklanan yang di analisis dalam penelitian ini berkaitan dengan isi berita/pesan iklan, gambar, endorser, kata-kata, dan music.

**Metodologi penelitian (Research methodology):** Jenis penelitian ini adalah penelitian konklusif menggunakan pendekatan diskriptif. Teknik pengambilan sampel yang digunakan adalah *non-probability sampling* dengan teknik *sampling accidental*. Sampel yang digunakan sebanyak 210 responden. Responden dalam penelitian ini adalah orang yang pernah membeli dan mengkonsumsi Teh Botol Sosro Kemasan PET 450ml lebih dari satu kali dalam satu bulan terakhir dengan usia minimal 18 tahun. Alat ukur yang di gunakan adalah angket yang telah di uji validitas dan reliabilitasnya. Analisis data dengan menggunakan model persamaan regresi linier sederhana. Lokasi penelitian di Minimarket berbasis café di Surabaya Selatan.

**Hasil (Results):** Periklanan terdiri dari indikator isi berita/pesan iklan, gambar, endorser, kata-kata, dan music Teh Botol Sosro Kemasan PET 450 ml. Hasil penelitian menunjukkan bahwa periklanan berpengaruh positif signifikan terhadap keputusan pembelian Teh Botol Sosro kemasan PET 450 ml.

**Limitasi (Limitations):** Untuk mengeneralisasi penelitian ini, peneliti selanjutnya diharapkan memperluas lokasi penelitian dan menambah variabel penelitian

**Kontribusi (Contribution):** Temuan penelitian ini memberikan panduan bagi pemasar untuk merancang strategi periklanan yang efektif

**Kata kunci (Keywords):** Periklanan, Keputusan Pembelian

**PENGEMBANGAN E-COMMERCE MARKET UMKM DALAM  
RANGKA AKSELERASI BISNIS UKM DI BALI PASCA PANDEMI  
COVID19**

***E-COMMERCE MARKET UMKM DEVELOPMENT FOR SME BUSINESS  
ACCELERATION IN BALI POST-COVID19 PANDEMIC***

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**ABSTRACT**

The purpose of this research is to develop E-Commerce in the context of accelerating SME business in Bali. This E-Commerce is expected to help increase MSME income, increase MSME sales, and as a marketing strategy and promotional media for MSME actors. The system development method used is Rapid Application Development (RAD) which consists of the Requirement Planning, System Design, and Implementation stages. The results of this study are an E-Commerce system that has product management features, user management, and website-based transactions. In further research, it is necessary to test the system, add some features and develop a mobile-based system. This system can become a network for MSME actors in Bali as a promotional media and sales of superior products for each region, so that Bali MSME products can be known not only in Bali but in Indonesia and even the world.

**Kata kunci (Keywords):** E-Commerce, UMKM, Bali, RAD



## METODE WARD AND PEPARD UNTUK PEMBUATAN RENSTRA SISTEM INFORMASI DAN TEKNOLOGI INFORMASI DESA KERAMAS

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### ABSTRACT

Perkembangan teknologi informasi dan komunikasi saat ini telah berkembang pesat untuk penyediaan berbagai informasi yang efisien dan efektif. Strategi Sistem informasi dan Teknologi informasi (SI/TI) di lingkungan pemerintahan saat ini mengarah pada aktivitas pengelolaan dan penyelenggaraan program pembangunan daerah. Desa Keramas merupakan salah satu desa di Kabupaten Gianyar yang belum menggunakan perencanaan strategis TIK dalam mengembangkan *e-Government*. Penyusunan Renstra SI/TI pada kantor pemerintahan desa Keramas diharapkan dapat dijadikan panduan dalam mengembangkan e-government serta dapat sebagai acuan pemerintahan kabupaten Gianyar untuk menentukan kebijakan rencana strategis, program kerja TIK, pengembangan infrastruktur dan pengelolaan TIK bagi desa Keramas. Metode yang digunakan adalah Ward and Pepard, analisis SWOT, Value Chain dan Mc Farlan. Hasil dari penelitian ini berupa pembuatan perencanaan strategis yang terbagi kedalam 2 tahapan yaitu analisis bisnis internal dan eksternal serta analisis lingkungan SI internal dan eksternal yang menghasilkan portofolio aplikasi sesuai dengan kebutuhan kantor desa Keramas. Limitasi dalam penelitian ini adalah pada proses penelitiannya. Hasil penelitian ini berkontribusi terhadap penyusunan renstra SI/TI bagi pemerintahan desa maupun tata kelola pemerintahan desa.

**Keywords:** *Ward and Peppard, SWOT analysis, value chain, Renstra SI/TI, smart village*

**FAKTOR-FAKTOR YANG MEMPENGARUHI *NON PERFORMING*  
*LOAN* PADA PERBANKAN MILIK NEGARA**

***FACTORS AFFECTING NON-PERFORMING LOANS IN  
STATE-OWNED BANKS***

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**ABSTRACT**

**Purpose:** Analyze the influence of macroeconomic factors projected by inflation and bank-specific factors used namely Return on Asset, Equity to Asset Ratio, and Bank Size on Non-Performing Loan of State-Owned Banking for the period 2017-2021.

**Research methodology:** This type of research is a causal associative study because it was conducted to find out the effect of Return on Assets, Equity to Asset Ratio, Inflation, and Bank Size on Non-performing State-owned banking Loans for the period 2017-2021. This research data analysis method uses data panel analysis as a data processing tool using EViews version 10.

**Results:** Return on Assets has a significant negative effect on Non-Performing Loans (NPL). Equity to Asset Ratio and bank size have a significant positive effect on Non-Performing Loans. while Inflation has a positive effect on Non-Performing Loans.

**Limitations:** This study has limitations in terms of observation periods, objects studied, and the objects studied. Where this observation period is only 5 years with the research object of 4 state-owned banks, as well as the variable that is considered to be return on assets, equity to asset ratio, inflation, bank size, and non-performing loans

**Contribution:** This research is expected to contribute to policy makers, in order to manage non-performing loans wisely in the midst of uncertain situations.

**Keywords:** Return on assets, Equity to asset ratio, Inflation, Bank Size, Non-performing Loan

## ANALISIS KINERJA KEUANGAN ARUS KAS PADA PERUSAHAAN PTOF BANDUNG

### *CASH FLOW FINANCIAL PERFORMANCE ANALYSIS AT PTOF BANDUNG COMPANY*

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#### ABSTRACT

**Purpose:** The purpose of this study is to know the financial performance of PTOF Bandung by looking at its cash flow statement.

**Research methodology:** The method used in this research is quantitative using descriptive statistics. The research design is the stage of data collection, data presentation, and conclusion drawing. Data analysis used ratio analysis. The data is primary data obtained directly from the company PTOF Bandung. Because it has only been established for 1 (one) year, the data that can be taken is within a period of 1 (one) year of observation.

**Results:** The company's performance is good because from the cash flow statement it can be seen that the company can meet current liabilities, interest payments, and taxes in a predetermined period. It can be said that the company can manage the existing cash flow to produce sustainable cash flow (sustainable cash / provide even greater cash value).

**Limitations:** This research has limitations, including the time period which is only one year and in one company. For this reason, future research is expected to use a longer observation period, with a larger number of companies, and their performance needs to be compared with similar companies.

**Contribution:** This research can be useful for managers and investors, especially in the field of financial management, that effective and efficient cash management can help companies achieve their goal of maximizing profit.

**Keywords:** Cash Flow Performance, Cash Flow Statement, Company Performance, Financial Performance.

**PENGARUH BRAND EQUITY DALAM MEMEDIASI KAMPANYE  
SOSIAL MEDIA & PROMOSI ONLINE PADA PURCHASE  
INTENTION PENERIMAAN MAHASISWA BARU**

***MEDIATION OF BRAND EQUITY IN SOCIAL MEDIA CAMPAIGN &  
ONLINE PROMOTION IN NEW STUDENT ADMISSION PURCHASE  
INTENTION***

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**ABSTRACT**

**Purpose:** Objective of the research is to analyze and obtain empirical evidence the role of mediating effect brand equity in whether social media campaigns and digital marketing affect purchase intentions on new student admissions at STIE Muhammadiyah Jakarta during the Covid-19 pandemic

**Research methodology:** The samples in this study were the new STIE Muhammadiyah students, accounting for 100 respondents. Social media campaign & online promotion is the independent variables, brand Equity is intervening variable and purchase intention is dependent variable. The data were analyzed to test the direct and indirect effects of social media campaign and online promotion using the Structural Equation Model with Smart Partial Least Square (PLS) software

**Results:** This study investigated the effect of social media campaign and online promotion on new student admission purchase intention mediated by brand equity. The results showed that purchase intention was directly influenced by social media campaign and online promotion. Social media campaigns and online promotions are proven effective ways to get new students at STIE Muhammadiyah Jakarta during the Covid-19 pandemic.

**Limitations:** This research was carried out in a relatively short time and the number of samples was limited due to being in the Covid-19 pandemic so that it was difficult to conduct preliminary interviews, the authors only distributed questionnaires online. Because the Covid-19 pandemic has just happened for the first time, the author can't compare it with conditions like this before.

**Contribution:** The theoretical benefits of this research are expected to add insight and knowledge about the role of brand equity and mediating social media campaigns and online promotions in increasing purchase intention of new student admissions. The practical benefits of this research are expected to be a reference material for institutions in implementing new student admissions by using the right method with better results.

**Keyword:** social media campaign, online promotion, brand equity, purchase intention

**ANALISIS IKLAN DAN *ENDORSER* TERHADAP PEMBENTUKAN  
*BRAND AWARENESS* SERTA DAMPAKNYA PADA KEPUTUSAN  
PEMBELIAN PRODUK *HAND & BODY LOTION* MARINA**

***ANALYSIS OF ADVERTISEMENTS AND ENDORSERS ON THE  
FORMATION OF BRAND AWARENESS AND ITS IMPACT ON  
PURCHASE DECISIONS FOR MARINA HAND & BODY LOTION  
PRODUCTS***

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**ABSTRACT**

**Purpose:** The purpose of this study was to analyze and obtain empirical evidence about advertising and endorsers on the formation of brand awareness and purchasing decisions for hand & body lotion marina products in the millennial generation.

**Research methodology:** The sample in this study were consumers who used hand & body lotion marina, accounting for 261 respondents. Advertisers & endorsers are independent variables, Brand awareness as the intervening variable and purchasing decisions as the dependent variable. Data were analyzed to test the direct and indirect effects of advertisements and endorsers using the Structural Equation Model with Smart Partial Least Square (PLS) software.

**Results:** Advertising has a positive and significant effect on Brand Awareness and purchasing decisions, either directly or indirectly. Endorser have a positive and significant effect on Brand Awareness and have no direct effect on Purchase Decisions, but have indirect effect. Brand Awareness has a positive and significant effect on Purchase Decisions.

**Limitations:** the information provided by respondents through questionnaires sometimes does not show the respondents' actual opinions, so in-depth interviews with respondents are needed to strengthen the survey results. It is hoped that future research can conduct similar research with the Mixed Method Research design..

**Contribution:** This research is expected to be used as input and consideration in implementing and developing appropriate online promotion strategies in dealing with company problems, especially in maintaining advertising and endorser analysis on the formation of brand awareness and purchasing decisions.

**Keywords:** Advertising, Endorser, Brand Awareness, Purchase Decision

**ANALISIS PENGARUH LITERASI KEUANGAN DAN *FINANCIAL TECHNOLOGY* TERHADAP PERKEMBANGAN UMKM DI DEPOK**

***ANALYSIS OF THE EFFECT OF FINANCIAL LITERATURE AND FINANCIAL TECHNOLOGY ON THE DEVELOPMENT OF MSMES IN DEPOK***

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**ABSTRACT**

**Purpose):** *Analyze whether financial literacy and financial technology (fintech) affect the development of MSMEs, especially in the city of Depok.*

**Research methodology:** *technical analysis of comparison between multiple dependent variables and multiple independent variables which are divided into inner model and outer model, multiple regression analysis, validity test, reliability test, and hypothesis testing*

**Results:** *Research shows that financial literacy and fintech have a positive and significant effect on the development of MSMEs in Depok*

**Limitations:** *This study uses existing customers (not all customers) due to the COVID-19 pandemic.*

**Contribution:** *MSME financial literacy in Depok is starting to pay attention to recording their income and expenses so that they can see the flow of capital and profits that make their business grow. Likewise with Financial Technology, along with the development of the digital world, MSMEs must get used to technology-based finance so that people only need to bring a digital wallet that makes payments easier, and refer to banks to make barcodes to make it easier for MSMEs if they don't have a fintech account such as OVO Dana and others.*

**Keywords:** *financial literacy, financial technology, MSME development.*

**PENGARUH BAURAN PEMASARAN TERHADAP LOYALITAS  
PELANGGAN MAKANAN HALAL SAAT PANDEMI COVID 19**

***THE EFFECT OF MARKETING MIX ON CUSTOMER LOYALTY OF  
HALAL FOOD DURING COVID 19 PANDEMIC***

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**ABSTRACT**

**Purpose):** *Knowing whether product quality and promotions have an effect on customer loyalty to halal food during the covid 19 pandemic.*

**Research methodology:** *research was conducted on 97 samples of respondents (customers of PT. Delta Adib distribution). The data obtained were analyzed through the Partial Least Square (PLS) approach, validity test, reliability test, descriptive analysis and hypothesis testing*

**Results:** *The results showed that product quality and promotion variables had a positive and significant effect on customer loyalty variables, either directly or indirectly through customer satisfaction variables.*

**Limitations:** *This study uses existing customers (not all customers) due to the COVID-19 pandemic.*

**Contribution:** *Based on the results of research, product quality must be improved, especially in the taste and texture of mushrooms as halal foods, which must be more varied by processing mushrooms such as mushroom meatballs and nuggets so that customers become satisfied and loyal to the company. Companies must build good relationships with customers by providing promos or discounts to customers, either in the form of regular purchases or promotions on big days.*

**Keywords:** *Customer Loyalty, Halal Food, Mushroom, Product Quality, Promotion.*

**MODEL PENGEMBANGAN USAHA UMKM KULINER DI CIKINI  
SAAT PANDEMI COVID – 19**

***THE MODEL OF DEVELOPMENT OF CULINARY MSME BUSINESS IN  
CIKINI DURING THE COVID-19 PANDEMIC***

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**ABSTRACT**

**Tujuan (Purpose):** This study aims to analyze and obtain empirical evidence, whether distribution and online marketing can affect business income and have an impact on the development of culinary SMEs in Cikini.

**Metodologi penelitian (Research methodology):** In this study, SMEs in Cikini have 251 respondents. Food Distribution and Online Marketing are independent variables, Business Income is the intervening variable and Business Development is the dependent variable. The data were analyzed to test the direct and indirect effects of the Food Distribution and Online Marketing using the Structural Equation Model with the help of Smart Partial Least Square (PLS) software.

**Hasil (Results):** The food distribution channel has a positive and significant impact on the income of MSMEs in Cikini, but does not have a significant impact on the development of MSMEs. However, food distribution channels have a significant indirect effect on business development through MSME income. Online marketing has no effect on business income but has a positive effect on business development. However, online marketing has no indirect effect on business development through business income. This can be because online marketing does not directly affect business income. Operating income has a positive impact on the development of MSMEs in Cikini.

**Limitasi (Limitations):** Based on the results of hypothesis testing, there are several variables that are not significant, so in-depth interviews with respondents are needed to strengthen the survey results. It is hoped that future research can conduct similar research with the Mixed Method Research design.

**Kontribusi (Contribution):** The results of this study are useful in the development of marketing science that can provide information for parties who need it, can be used as input for culinary MSME actors and can add information and knowledge related to the influence of food distribution and online marketing on MSME business income and on business development, so that MSME actors can implement better business strategies and product sales.

**Kata kunci (Keywords):** Food Distribution, Online Marketing, Business Income, Business Development.



## UMKM OAP (ORANG ASLI PAPUA) SEBAGAI SUMBER PERTUMBUHAN BARU UNTUK Mendukung INKLUSI KEUANGAN

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### ABSTRACT

Tujuan penelitian ini untuk mengidentifikasi potensi UMKM OAP (Orang Asli Papua) di Tanah Papua. Metode penelitian yang digunakan adalah desain penelitian kualitatif dengan pendekatan studi kepustakaan dan pengumpulan data melalui wawancara semi-terstruktur terhadap lima orang pelaku UMKM yang berlokasi di Kota/Kabupaten Jayapura. Hasil penelitian menunjukkan jumlah UMKM mengalami peningkatan dalam beberapa tahun terakhir, namun UMKM non-OAP masih lebih mendominasi dibandingkan UMKM OAP di sektor perdagangan. Sementara sektor pertanian yang paling menyerap tenaga kerja paling tinggi, justru yang terjangkau pembiayaan paling sedikit. Oleh karena itu, strategi pembiayaan UMKM OAP dapat dilakukan melalui tiga aktivitas utama yaitu: (1) pemetaan karakteristik UMKM di Tanah Papua, (2) pemanfaatan kelompok kunci sebagai sarana membangun perilaku, dan (3) penguatan kapasitas tenaga pemasaran bank. Temuan ini diharapkan dapat berkontribusi bagi industri perbankan sebagai salah satu upaya untuk menghadapi persaingan pasar global. Selain itu, dengan meningkatkan kapasitas, daya saing dan peluang pasar UMKM OAP, dapat mendukung pemulihan nasional dan meningkatkan inklusi keuangan nasional.

**Kata kunci:** UMKM, Orang Asli Papua (OAP), Sumber Pertumbuhan Baru, Inklusi Keuangan.

## **PENGARUH ORIENTASI KEWIRAUSAHAAN DAN ORIENTASI PASAR TERHADAP KINERJA PEMASARAN YANG DIMEDIASI INOVASI DAN KEUNGGULAN BERSAING KULINER DI KOTA JAYAPURA**

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### **ABSTRACT**

Penelitian ini bertujuan untuk mengetahui dan menjelaskan: (1) Pengaruh Orientasi kewirausahaan terhadap inovasi. (2) Pengaruh Orientasi pasar berpengaruh keunggulan bersaing. (3) Pengaruh Orientasi kewirausahaan terhadap kinerja pemasaran. (4) Pengaruh Orientasi pasar terhadap kinerja pemasaran. (5) Pengaruh Inovasi produk terhadap kinerja pemasaran. (6). Pengaruh Keunggulan bersaing terhadap kinerja pemasaran. (7).Pengaruh Orientasi kewirausahaan terhadap kinerja pemasaran melalui inovasi. (8) Pengaruh Orientasi pasar terhadap kinerja pemasaran melalui keunggulan bersaing. Jenis penelitian yang digunakan adalah *explanatory research* dengan menggunakan pendekatan kuantitatif dimana penelitian dilakukan pada kuliner kafe Kota Jayapura. Variabel yang digunakan terdiri dari: Orientasi Pasar ( $X_1$ ), Inovasi ( $X_2$ ), Orientasi Kewirausahaan ( $X_3$ ). *Dependent variable* dari penelitian ini adalah Keunggulan Bersaing ( $Z$ ) dan Kinerja Pemasaran ( $Y$ ). Seluruh variabel yang diukur dengan menggunakan skala Likert. Jumlah sampel yang digunakan dalam penelitian ini sebesar 20 orang responden yaitu pemilik dan pengelola kuliner kafe Kota Jayapura yang terdaftar pada Badan Pelayanan Pajak Daerah Kota Jayapura. Jenis data yang digunakan dalam penelitian ini adalah data primer dan sekunder. Data primer didapat dari hasil penyebaran kuesioner, sedangkan data sekunder didapat dari Lembaga yang terkait dengan topik dan penelitian ini. Pengujian instrument dengan menggunakan uji validitas dan uji reliabilitas. Hasil Penelitian (1) Orientasi kewirausahaan berpengaruh secara langsung terhadap inovasi produk pada usaha kuliner di Kota Jayapura. (2) Orientasi pasar berpengaruh secara langsung terhadap keunggulan bersaing pada usaha kuliner di Kota Jayapura. (3) Orientasi kewirausahaan berpengaruh secara langsung terhadap kinerja pemasaran pada usaha kuliner di Kota Jayapura. (4) Orientasi pasar berpengaruh secara langsung terhadap kinerja pemasaran pada usaha kuliner di Kota Jayapura. (5) Inovasi produk berpengaruh secara langsung terhadap kinerja pemasaran pada usaha kuliner di Kota Jayapura. (6).Keunggulan bersaing berpengaruh secara langsung terhadap kinerja pemasaran pada usaha kuliner di Kota Jayapura. (7).Orientasi kewirausahaan berpengaruh secara tidak langsung terhadap kinerja pemasaran melalui inovasi produk pada usaha kuliner di Kota Jayapura. (8) Orientasi pasar berpengaruh secara tidak langsung terhadap kinerja pemasaran melalui keunggulan bersaing pada usaha kuliner di Kota Jayapura.

**Kata Kunci:** Orientasi Pasar, Inovasi, Orientasi Kewirausahaan, Keunggulan Bersaing, Kinerja.