



PROCEEDING

Ecosia International Conference

DIGITAL BUSINESS BY STRATEGIC
INNOVATION FOR ECONOMIC
DEVELOPMENT

10th September 2022



PROCEEDING ECOSIA INTERNATIONAL CONFERENCE

“DIGITAL BUSINESS BY STRATEGIC INNOVATION FOR ECONOMIC DEVELOPMENT”

INSTITUT TEKNOLOGI DAN BISNIS ASIA MALANG, 10 SEPTEMBER 2022

Organized by:

Institut Teknologi Dan Bisnis Asia Malang, Indonesia

PUBLISHER

FAKULTAS EKONOMI DAN BISNIS INSTITUT ASIA
Jl. Soekarno Hatta Rembeksari 1A Malang

PROCEEDING: ECOSIA INTERNATIONAL CONFERENCE

Theme

DIGITAL BUSINESS BY STRATEGIC INNOVATION FOR ECONOMIC DEVELOPMENT

Organizer

Institut Teknologi dan Bisnis Asia Malang

In Collaboration With:

- Nueva Ecija University of Science and Technology, Philippines
- Politeknik Tuanku Syed Sirajuddin, Malaysia
- Univeritas Patimura, Indonesia
- Universitas Mahasaraswati Bali, Indonesia
- Universitas Muhammadiyah Jambi, Indonesia
- Universitas Multi Data Palembang, Indonesia
- Universitas Trisakti, Indonesia
- Universitas Widyagama Malang, Indonesia
- University of Technology Krungthep, Thailand

ISBN:

978-623-99591-4-2

Editor:

Rifki Hanif, SE., M.M.

Publisher:

Fakultas Ekonomi dan Bisnis Institut Asia

Address:

Institut Teknologi dan Bisnis Asia Malang
Jalan Soekarno Hatta Rembeksari No 1A Malang
Tel: +62 (341) 478877
Fax: +62 (341) 4345225
Email: admin-feb@asia.ac.id



Reproduction of this work in any form and by any means without written permission from the publisher is prohibited. ©

COMMITTEE

Advisor	Murtianingsih, SE.,M.M.
Chief of Committee	Aditya Hermawan, SE, Ak, MSA
Vice Chief of Committee	Dr. Mohammad Bukhori, SE, MM
Finance	Layly Dwi Rohmatunnisa, S.Pd, M.Akun
International Relationship	Nur Lailatul Aqromi, S.S., MA
Master of Ceremony	Widya Adharyanty R., S.Pd., M.Pd.
Moderator	Wa Ode Irmasari, SE, MSA Mulyaningtyas, SE, M.Si Dr. Ida Nuryana, SE., M.M. Hari Kurniawan, SE,. MM.
Network Support	Fransiska Sisilia Mukti, ST., MT.
Public Relation	Mariana Puspitasari, SE, M.I.Kom Widiya Dewi Anjaningrum, SSi, MM Dr. Widhi Dewi R, SE, MM
Steering Committee	Syaiful Bahri, SE, MSA, ACPA Dr. Justita Dura, SE, MAk Agus Purnomo Sidi, S.Sos, MM Fadilla Cahyaningtyas, SE, Ak, MSA
Support	Nur Elif, S.Kom., M.M. R.B. Hendy Try Pranegara, S.Kom., M.M. Sindy Nur Fitriyah Wahyudi Nurul Aziz M.Chaidar Al Ghifary S Alya Putri Chusnia

EDITORS

Chief Editor

Rifki Hanif, SE, MM, *Institut Teknologi dan Bisnis Asia Malang, Indonesia*

Copyeditor

I Dewa Putu Wira Pradnya, SM, *Institut Teknologi dan Bisnis Asia Malang, Indonesia*

Editor

Ditya Wardana, S.ST, MSA, *Institut Teknologi dan Bisnis Asia Malang , Indonesia*

Ahmad Nizar Yogatama, SE, MM, *Institut Teknologi dan Bisnis Asia Malang, Indonesia*

Alma Pia Garcia-Reyes, *Nueva Ecija University of Science and Technology, Philippines*

Mai Yuliza, SE., M.M. *Sekolah Tinggi Ilmu Ekonomi Pasaman, Indonesia*

REVIEWER

Dr Dwi Ermayanti Susilo, SE., MM, *STIE Dewantara Jombang, Indonesia*

Dr. Amelia, SE.,M.M., *Universitas Pelita Harapan, Indonesia*

Dr. Anton Arisman, S.E, M.Si .*Universitas Multi Data Palembang, Indonesia*

Dr. Asraf, S.E. M.M., *Sekolah Tinggi Ilmu Ekonomi Pasaman, Indonesia*

Dr. Henny Setyo Lestari, MM., *Universitas Trisakti,, Indonesia*

Dr. Luki Adiati Pratomo, MM., *Universitas Trisakti, Indonesia*

Dr. Marilou P. Pascual, *Nueva Ecija University of Science and Technology, Philippines*

Dr. Ratna Juwita, S.E., M.Si. *Universitas Multi Data Palembang, Indonesia*

Dr. Ronald, ST, MM, *Universitas Pelita Harapan, Indonesia*

Dr. Sayekti Suindyah Dwiningwarni, SE, M.M., *Universitas Wijaya Putra, Indonesia*

Dr. Yolanda Masnita, MM., *Universitas Trisakti, Indonesia*

Hafizah binti Osman, *Politeknik Tuanku Syed Sirajuddin, Malaysia*

Hazira binti Saleh, *Politeknik Melaka, Malaysia*

Heny Sidanti, *PGRI Madiun, Indonesia*

Khriz N. Fernandez, *Nueva Ecija University of Science and Technology, Philippines*

Lee Sunmin, *Ewha Womans University, Republic of Korea*

Netania Emilisa, SE., MM., *Universitas Trisakti, Indonesia*

Rashdan bin Rashid, *Politeknik Tuanku Syed Sirajuddin, Malaysia*

FOREWORD

The world is changing. Now, more than ever, Innovation is critical for our economic development. It allows businesses to create new products and services, which can lead to increased productivity and improved living standards. However, innovation does not happen by itself. It requires a strategic approach that takes into account the needs of businesses, the capabilities of the workforce, and the tools which can help us propel forward.

The Economic and Business Faculty of Institut Teknologi dan Bisnis Asia Malang created the international conference with the specific aim to share ideas and create discussion about how digital technologies can be used to create value in the current national and global economies. We want to invite everyone to participate in the discussion, together with ECOSIA 2022: Digital Business by Strategic Innovation for Economic Development.

We hope that through this conference we can push new ideas and start ideas to create new innovations. More than that, We want to promote institutions, businesses, and the community to create actions and initiatives that are based on research and data.

I personally want to thank the committee, co-hosts, researchers, and all participants for being a part of this conference. I hope that this event will bring new insights, create a better understanding of how to leverage new technologies, and create innovative actions that can contribute to the development of our economies.

Best Regards,

Risa Santoso, B.A., M.Ed.
Rector

PREFACE

Good morning. Assalamualaikum wr.wb.

Peace be upon us all

Alhamdulillah, we pray to God Almighty for an abundance of blessings, we can meet in a virtual Conference organized by the Faculty of Economics and Business, Institut Teknologi dan Bisnis Asia Malang with ECOSIA INTERNATIONAL CONFERENCE - Digital Business by Strategic Innovation for Economic Development.

In this forum we will discuss in; Financial Accounting, Sharia Accounting, Accounting Information Systems, Financial Management, Digital Marketing, Human Resource Management, Digital Business, Tourism and Hospitality, and Economic and Business. The Conference presenting: Dr. Kamaruddin Bin Othman (UTM, Kedaah Malaysia), Nico Irawan, Ph. D (University of Technology Krungthep, Thailand), Dr. Arjhel V. Domingo (College of Management and Business Technology, Philippine) as Keynote Speakers.

Welcome all conference participants and authors to today's forum, together we will give a positive contribution and impact to the community through this research forum. I hope that this scientific sharing can be sustainable. I would also like to express my gratitude to the parties involved in the ECOSIA 2022 conference, the Rector of Institut Teknologi dan Bisnis Asia Malang, the Co-Hosts, the committee, and the entire organizing committee. Inshaallah, the event can be held smoothly and successfully.

Murtianingsih, SE, MM

Dean Faculty of Economics and Business

ASIA Malang Institute of Technology and Business

SCHEDULE

No.	Time	Activities	PIC
1.	07.30 – 08.30	Registration by Participants	Host from Institut Teknologi dan Bisnis Asia
2.	08.30 – 09.15	Indonesia National anthem	
		Thailand National anthem	
		Malaysia National anthem	
		Philippine National anthem	
		Performance of Indonesia traditional dance	
		Opening Remarks from the Chairman of Committee	
		Opening Remarks from Rektor Institut Teknologi dan Bisnis Asia Malang	Risa Santoso, B.A., M.Ed
3.	09.15 – 10.00	Presentation from Dr. Nico Irawan, SS, M.Pd	Moderator: Hironimus Hari Kurniawan, S.E., M.M
4.	10.00 – 10.45	Presentation form Arjhel Valenton Domingo, Ph.D	
5.	10.45 – 11.30	Presentation from Kamarudin Bin Othman, Ph.D	
6.	11.30 – 12.30	Commercial Break	Host from Institut Teknologi dan Bisnis Asia
7.	12.30 – 13.00	Author join into Breakout Room	
8.	13.00 – 15.30	Presentation by author	Moderator Breakout Room
9.	15.30 – 15.50	Announcement to Best Paper & Best Presenter	Host from Institut Teknologi dan Bisnis Asia
10.	15.50 – 16.00	Closing	

BREAKOUT ROOM

AUTHOR	INSTITUTION	PAPER TITLE	ROOM
Adi Putra, Deka Veronica, Yorina Yorina A'guna Bansa, Asrini Asrini	Universitas Muhammadiyah Jambi	THE USE OF SOCIAL MEDIA FOR BUSINESS PERFORMANCE THROUGH DIGITAL CREATIVITY	ROOM 1
Aditya Bayu Wardana	Institut Teknologi dan Bisnis Asia Malang	PENGARUH KEPUASAN, MOTIVASI DAN ETOS KERJA TERHADAP KINERJA PEGAWAI PMI KOTA MALANG	ROOM 1
Agesha Marsyaf	Universitas Muhammadiyah Jambi	DEVELOPING MARKETING INNOVATION PEATLAND AREA THROUGH PINEAPPLE LOCAL FARMERS IN TANGKIT BARU VILLAGE	ROOM 5
Alma Pia Reyes	Nueva Ecija University of Science and Technology	ASSESSMENT OF RESTAURANTS' SUSTAINABILITY STRATEGIES AMIDST COVID-19 PANDEMIC	ROOM 3
Almira Amadea Ken Prihatini, Siti Khairani	Universitas Multi Data Palembang	THE EFFECT OF FINANCIAL PERFORMANCE ON FIRM VALUE WITH GOOD CORPORATE GOVERNANCE AS MODERATED VARIABLE	ROOM 5
Amelia Novita Salsabila, Mulyaningtyas	Institut Teknologi dan Bisnis Asia Malang	GOOD CORPORATE GOVERNANCE, COMPANY SIZE, AND PROFITABILITY ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: EVIDENCE FROM INDONESIAN BANKING	ROOM 2
Anggia Fitri, Hari Kurniawan	Institut Teknologi dan Bisnis Asia Malang	EFFECT OF LEADERSHIP, REWARDS, AND PUNISHMENT ON EMPLOYEE PERFORMANCE AT MITRA10 KEBONSARI MALANG	ROOM 4
Anna Margarita De Leon	Nueva Ecija University of Science and Technology	SELECTED RESTAURANTS IN GAPAN CITY, NUEVA ECIJA, PHILIPPINES AND COVID-19: AN ASSESSMENT	ROOM 3
Anton Arisman	Universitas Multi Data Palembang	EFFECT OF CULTURE IN COMPREHENSIVE MANAGEMENT CONTROL SYSTEMS AND GOOD CORPORATE GOVERNANCE IN INDONESIA	ROOM 1

Arbianus Rivaldi	Institut Teknologi dan Bisnis Asia Malang	THE INFLUENCE OF LEARNING MOTIVATION, LEARNING STYLE AND LEARNING ENVIRONMENT ON THE LEARNING ACHIEVEMENT OF CLASS XI HIGH SCHOOL STUDENTS PLUS COLOL COFFEE, EAST MANGGARAI, EAST NUSA TENGGARA	ROOM 4
Asrini	Universitas Muhammadiyah Jambi	THE INFLUENCE OF FINANCIAL RATIO ON INVESTMENT DECISION MAKING IN MANUFACTURING COMPANIES IN THE CONSUMER GOODS INDUSTRY SECTOR LISTED ON THE IDX FOR THE 2015 - 2018 PERIOD	ROOM 2
Augy Kurnia	Institut Teknologi dan Bisnis Asia Malang	THE EFFECT OF MOTIVATION, HUMAN RESOURCES INFORMATION SYSTEMS, AND JOB SATISFACTION ON EMPLOYEE PERFORMANCE, ORGANIZATIONAL COMMITMENT AS INTERVENING VARIABLES, IN TRAINING INSTITUTIONS BUSINESS WISDOM INSTITUTE SURABAYA	ROOM 4
Azizee Aziz	POLITEKNIK TUANKU SYED SIRAJUDDIN	DIGITAL ENTREPRENEURSHIP ADOPTION AMONG THE SMALL AND MEDIUM-SIZED ENTERPRISES IN MALAYSIA.	ROOM 2
Deby Aisyah Rj Nur	Universitas Muhammadiyah Jambi	CONSTRAINTS OF E-COMMERCE IMPLEMENTATION IN THE MIDDLE OF THE COVID-19 PANDEMIC IN INDONESIA	ROOM 1
Dewinta Yuliana, Ike Kudsyah R, Fathorrahman	Institut Teknologi dan Bisnis Asia Malang	IMPROVING EMPLOYEE PERFORMANCE THROUGH MOTIVATION, DISCIPLINE AND WORK ENVIRONMENT	ROOM 4
Ester Melania	Psdku Aru Universitas Pattimura	ANALYSIS OF THE APPLICATION OF ACCOUNTING INFORMATION SYSTEMS FOR EXPEDITIONARY SERVICES AT MULTI INTIM EXPRESSINDO INC.	ROOM 3
Faradilla	Universitas Muhammadiyah Jambi	INVESTMENT IN THE PERSPECTIVE OF REGIONAL FINANCIAL PERFORMANCE OF CITY REGENCY IN JAMBI PROVINCE	ROOM 3

Firyal Haniyah Shifa, Justita Dura	Institut Teknologi dan Bisnis Asia Malang	MEDIA DISCLOSURE AND FINANCIAL PERFORMANCE IN CORPORATE SOCIAL RESPONSIBILITY: EVIDENCE FROM INDONESIAN MINING	ROOM 3
I Made Kertayasa	Institut Teknologi dan Bisnis Asia Malang	PARTNER SATISFACTION ANALYSIS OF PUBLIC BROADCASTING INSTITUTIONS (LPP) INFLUENCED BY THE QUALITY OF PROGRAMS AND SERVICES AND PRICE (COST) AT TVRI, EAST KALIMANTAN STATION	ROOM 5
lik Iklima Emilia Putri	Institut Teknologi dan Bisnis Asia Malang	THE INFLUENCE OF PRODUCT QUALITY AND BRAND IMAGE ON THE PURCHASING DECISION OF DIOR COSMETICS IN MALANG CITY THROUGH BRAND TRUST AS AN INTERVENING VARIABLE	ROOM 4
Intan Shafina	POLITEKNIK TUANKU SYED SIRAJUDDIN	DO REVISIT MATTERS? A REVIEW ON TOURISM DESTINATION PERSPECTIVE AND TOURIST SATISFACTION	ROOM 1
Irna Yulianti, Ahmad Nizar Yogatama	Institut Teknologi dan Bisnis Asia Malang	WHAT ROLE DOES EMOTIONAL BURNOUT PLAY IN THE PROGRESS OF WORKING STUDENTS' PROFESSIONAL FUTURES?	ROOM 1
Khurz Fernandez	Nueva Ecija University of Science and Technology	HOSPITALITY AND TOURISM MSME'S DURING COVID-19 PANDEMIC: AN ASSESSMENT	ROOM 1
Kiki Nurfadhila, Ditya Wardana	Institut Teknologi dan Bisnis Asia Malang	THE EFFECT OF RETURN ON ASSETS, RETURN ON EQUITY, FIRM SIZE AND OPERATING CASH FLOW ON STOCK RETURNS IN FOOD AND BEVERAGE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX)	ROOM 4
Kurnia Kusuma Putri, Fadilla Cahyaningtyas	Institut Teknologi dan Bisnis Asia Malang	DISCLOSURE OF ISLAMIC CORPORATE SOCIAL RESPONSIBILITY IN SHARIA BANKING	ROOM 4
Lady Anne Murillo	Nueva Ecija University of Science and Technology	EFFECTIVENESS OF INSTRUCTOR TRAINING AND DEVELOPMENT AT ARTILLERY TRAINING SCHOOL,	ROOM 1

		ARMY ARTILLERY REGIMENT, PHILIPPINES ARMY	
Lusi Diana, Nurhayati	Universitas Trisakti	THE EFFECT OF POPULATION GROWTH, FOREIGN INVESTMENT, EDUCATION AND HUMAN QUALITY ON THE SUSTAINABLE DEVELOPMENT INDEX IN INDONESIA	ROOM 3
Manasyellita Dian Christanto	Institut Teknologi dan Bisnis Asia Malang	THE EFFECT OF PRODUCT QUALITY, PRICE, AND LOCATION ON PURCHASE DECISION AT CONSUMER'S CHERRY CAKE SHOP IN MALANG	ROOM 4
Marini Wijaya	Institut Teknologi dan Bisnis Asia Malang	THE EFFECT OF SERVICE QUALITY AND INSTITUTIONAL IMAGE ON WORD OF MOUTH WITH CUSTOMER SATISFACTION AS AN INTERVENING VARIABLE AT THE LEARNING INSTITUTION OF DIPA LEARNING CENTER IN MALANG CITY	ROOM 2
Meystya Revinadia, Agus Purnomo Sidi	Institut Teknologi dan Bisnis Asia Malang	THE RESEARCH OF SERVICE QUALITY, LOCATION, AND WORD OF MOUTH ON PURCHASE DECISIONS AT SAFIER STORE IN TRENGGALEK CITY	ROOM 4
Meyta Meyta Ajeng Dyan Pratiwi, Murtianingsih	Institut Teknologi dan Bisnis Asia Malang	SUSTAINABILITY REPORT DISCLOSURE THROUGH CORPORET GOVERNANCE, MANAGERIAL OWNERSHIP AND COMPANY CHARACTERISTIC	ROOM 2
Mohammad Suyuthi	Institut Teknologi dan Bisnis Asia Malang	PENGARUH KUALITAS JARINGAN INTERNET, HARGA DAN PELAYANAN TERHADAP KEPUASAN PELANGGAN ZOID.NET	ROOM 4
Muhamad Farid Ramadhan, Teguh Widodo	Institut Teknologi dan Bisnis Asia Malang	THE EFFECT OF COMPENSATION AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE AT PT BERSAMA MAKMUR RAHARJA	ROOM 4
Muhammad Irhami Salni	Institut Teknologi dan Bisnis Asia Malang	DEVELOPMENT DEVELOPMENT OF MICRO, SMALL AND MEDIUM ENTERPRISES (UMKM) BASED ON ISLAMIC BANKING IN THE CHIP INDUSTRY IN KELAYAN VILLAGE,	ROOM 4

		SOUTH BANJARMASIN SUB-DISTRICT, BANJARMASIN CITY	
Muhammad Syafiudin, Rifki Hanif	Institut Teknologi dan Bisnis Asia Malang	EFFECT OF LEADERSHIP STYLE AND WORK CULTURE ON EMPLOYEE PERFORMANCE PT JAPFA COMFEED INDONESIA TBK UNIT DAMPIT MALANG	ROOM 4
Nikki Fania	Institut Teknologi dan Bisnis Asia Malang	MEDIATION FUNCTION OF CUSTOMER SATISFACTION ON THE INFLUENCE OF PRICE, STORE ATMOSPHERE, AND EXPERIENTIAL MARKETING ON CUSTOMER LOYALTY AT SAMSUNG BRANDSHOP	ROOM 4
Pringgo Syahputro, Yolanda Masnita	Universitas Trisakti	ACHIEVING HALAL BRAND EQUITY USING SOCIAL EXCHANGE THEORY TO COMPETE IN THE HALAL FOOD INDUSTRY	ROOM 2
Putri Berlian	Institut Teknologi dan Bisnis Asia Malang	IMPLEMENTATION OF GREEN ACCOUNTING AND ENVIRONMENTAL PERFORMANCE ON PROFITABILITY	ROOM 3
Rahayuludiana	Institut Teknologi dan Bisnis Asia Malang	THE EFFECT OF BONDHOLDERS-SHAREHOLDERS CONFLICT, COMPANY SIZE, AND CAPITAL INTENSITY ON ACCOUNTING CONSERVATISM	ROOM 5
Raisha Rizqi Alif'ka, Wa Ode Irma Sari	Institut Teknologi dan Bisnis Asia Malang	EFFECTS OF PROFITABILITY, SOLVABILITY, AND COMPANY SIZE ON AUDIT DELAY	ROOM 4
Reynante Blas	Nueva Ecija University of Science and Technology	FARMERS' ACCEPTABILITY ON USING COMBINED HARVESTER IN SAN MIGUEL, BULACAN, PHILIPPINES	ROOM 5
Riska Isdyantara, Syaiful Bahri	Institut Teknologi dan Bisnis Asia Malang	THE INFLUENCE OF PROFITABILITY, LIQUIDITY, DIVIDEND POLICY AND FIRM SIZE ON FIRM VALUE	ROOM 4
Rosiyana Dewi	Universitas Trisakti	THE EFFECT OF ENVIRONMENTAL PERFORMANCE AND TAX AVOIDANCE ON COMPANY VALUE	ROOM 5
Sidqi Sunarana, Aditiya Hermawan	Institut Teknologi dan Bisnis Asia Malang	THE EFFECT OF SALES GROWTH, PROFIT MANAGEMENT, AND CAPITAL INTENSITY ON TAX AVOIDACE	ROOM 5

Siti Muassaroh, Park Eunsu	Institut Teknologi dan Bisnis Asia Malang	THE INFLUENCE OF LEADERSHIP AND WORK DISCIPLINE ON EMPLOYEE PERFORMANCE	ROOM 3
Sukron Mansur	Institut Teknologi dan Bisnis Asia Malang	THE EFFECT OF TELEVISION ADVERTISING AND PRODUCT QUALITY ON THE PURCHASE DECISION OF MARIMAS PRODUCTS THROUGH BRAND EQUITY	ROOM 4
Syofriza Syofyan	Universitas Trisakti	STRENGTHENING BALI'S RESERVE ECONOMIC BASE: THE IDENTIFICATION MADE PRE AND DURING PANDEMIC	ROOM 2
Syofriza Syofyan	Universitas Trisakti	THE EFFECT OF GOVERNANCE AND SHADOW ECONOMY ON FDI IN G-20 COUNTRIES (2002-2015)	ROOM 1
Trisnadi Wijaya, Kathryn Sugara	Universitas Multi Data Palembang	DETERMINATION OF FINANCIAL DISTRESS IN PROPERTY AND REAL ESTATE COMPANIES	ROOM 2
Vivien Amor Viloría	Nueva Ecija University of Science and Technology	THE COMPETITIVE STRATEGIES OF A MICROFINANCE INSTITUTION AMIDST THE COVID-19 PANDEMIC: BASIS FOR REVIEW OF BUSINESS CONTINUITY PLAN	ROOM 2
Wildania Avinda, Pipit Rosita Andarsari	Institut Teknologi dan Bisnis Asia Malang	GROWTH OPPORTUNITY, NET WORKING CAPITAL AND INVESTMENT OPPORTUNITY SET TO CASH HOLDING: WHOSALE TRADING COMPANY	ROOM 5
Yolanda Sari Sari	Universitas Muhammadiyah Jambi	THE IMPLICATIONS OF DIGITAL INNOVATION AND ANALYSIS OF THE RELATIONSHIP BETWEEN ECONOMIC GROWTH, THE WORK FORCE AND INFLATION IN INDONESIA	ROOM 3

TABLE OF CONTENTS

PROCEEDING: ECOSIA INTERNATIONAL CONFERENCE.....	ii
COMMITTEE	iii
FOREWORD	vi
PREFACE	vii
SCHEDULE.....	viii
BREAKOUT ROOM.....	ix
TABLE OF CONTENTS.....	xv
DETERMINATION OF FINANCIAL DISTRESS IN PROPERTY AND REAL ESTATE COMPANIES	1
ACHIEVING HALAL BRAND EQUITY USING SOCIAL EXCHANGE THEORY TO COMPETE IN THE HALAL FOOD INDUSTRY.....	14
THE IMPLICATIONS OF DIGITAL INNOVATION AND ANALYSIS OF THE RELATIONSHIP BETWEEN ECONOMIC GROWTH, THE WORK FORCE AND INFLATION IN INDONESIA	24
THE EFFECT OF CULTURE IN COMPREHENSIVE MANAGEMENT CONTROL SYSTEMS AND GOOD CORPORATE GOVERNANCE IN INDONESIA.....	40
THE INFLUENCE OF PRODUCT QUALITY AND BRAND IMAGE ON THE PURCHASING DECISION OF DIOR COSMETICS IN MALANG CITY THROUGH BRAND TRUST AS AN INTERVENING VARIABLE	48
USE OF SOCIAL MEDIA FOR BUSINESS PERFORMANCE THROUGH DIGITAL CREATIVITY:.....	55
THE EFFECT OF MOTIVATION, HUMAN RESOURCES INFORMATION SYSTEMS, AND JOB SATISFACTION ON EMPLOYEE PERFORMANCE, ORGANIZATIONAL COMMITMENT AS INTERVENING VARIABLES, IN TRAINING INSTITUTIONS BUSINESS WISDOM INSTITUTE SURABAYA	63
THE EFFECT OF LEARNING MOTIVATION, LEARNING STYLE AND LEARNING ENVIRONMENT ON LEARNING ACHIEVEMENT OF CLASS XI STUDENTS PLUS KOPI COLOL, MANGGARAI TIMUR, NUSA TENGGARA TIMUR.....	72
EFFECT OF INTERNET NETWORK QUALITY, PRICE AND SERVICE ON ZOID.NET CUSTOMER SATISFACTION IN CUKURGULING VILLAGE, LUMBANG DISTRICT, PASURUAN REGENCY	86
MEDIATION FUNCTION OF CUSTOMER SATISFACTION ON THE INFLUENCE OF PRICE, STORE ATMOSPHERE, AND EXPERIENTIAL MARKETING ON CUSTOMER LOYALTY AT SAMSUNG BRANDSHOP	101

THE EFFECT OF SATISFACTION, MOTIVATION AND WORK ETHIC ON THE PERFORMANCE OF PMI MALANG CITY EMPLOYEES.....	119
THE EFFECT OF SERVICE QUALITY AND INSTITUTIONAL IMAGE ON WORD OF MOUTH WITH CUSTOMER SATISFACTION AS AN INTERVENING VARIABLE AT THE LEARNING INSTITUTION OF DIPa LEARNING CENTER IN MALANG CITY	136
RETRACHED.....	157
THE EFFECT OF GOVERNANCE AND SHADOW ECONOMY ON FDI IN G-20 COUNTRIES (2002-2015).....	177
PARTNER SATISFACTION ANALYSIS OF PUBLIC BROADCASTING INSTITUTIONS (LPP) INFLUENCED BY THE QUALITY OF PROGRAMS AND SERVICES AND PRICE (COST) AT TVRI, EAST KALIMANTAN STATION.....	199
THE EFFECT OF WORK MOTIVATION, WORK DISCIPLINE AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE AT RAMPIS MSME BANG RADEN MALANG CITY	204
DEVELOPMENT OF MICRO, SMALL AND MEDIUM ENTERPRISES (UMKM) BASED ON ISLAMIC BANKING IN THE CHIP INDUSTRY IN KELAYAN VILLAGE, SOUTH BANJARMASIN SUB-DISTRICT, BANJARMASIN CITY	219
THE INFLUENCE OF LEADERSHIP AND WORK DISCIPLINE ON EMPLOYEE PERFORMANCE ...	227
THE EFFECT OF TELEVISION ADVERTISING AND PRODUCT QUALITY ON THE PURCHASE DECISION OF MARIMAS PRODUCTS THROUGH BRAND EQUITY (Case Study on Customers at Pakis Malang).....	237
THE EFFECT OF FINANCIAL PERFORMANCE ON FIRM VALUE WITH GOOD CORPORATE GOVERNANCE AS MODERATED VARIABLE.....	249
INFLUENCE OF INTELLECTUAL CAPITAL AND PUBLIC OWNERSHIP ON PROFIT MANAGEMENT	260
MEDIA DISCLOSURE AND FINANCIAL PERFORMANCE IN CORPORATE SOCIAL RESPONSIBILITY: EVIDENCE FROM INDONESIAN MINING	271
DISCLOSURE OF ISLAMIC CORPORATE SOCIAL RESPONSIBILITY IN SHARIA BANKING	283
THE RESEARCH OF SERVICE QUALITY, LOCATION, AND WORD OF MOUTH ON PURCHASE DECISIONS AT SAFIER STORE in TRENGGALEK CITY	297
WHAT ROLE DOES EMOTIONAL BURNOUT PLAY IN THE PROGRESS OF WORKING STUDENTS' PROFESSIONAL FUTURES?	306
THE INFLUENCE OF PROFITABILITY, LIQUIDITY, DIVIDEND POLICY AND FIRM SIZE ON FIRM VALUE	319

THE EFFECT OF POPULATION GROWTH, FOREIGN INVESTMENT, EDUCATION AND HUMAN QUALITY ON THE SUSTAINABLE DEVELOPMENT INDEX IN INDONESIA.....	338
THE EFFECT OF ENVIRONMENTAL PERFORMANCE AND TAX AVOIDANCE ON COMPANY VALUE	352
GOOD CORPORATE GOVERNANCE, COMPANY SIZE, AND PROFITABILITY ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: EVIDENCE FROM INDONESIAN BANKING	369
SUSTAINABILITY REPORT DISCLOSURE THROUGH CORPORET GOVERNANCE, MANAGERIAL OWNERSHIP AND COMPANY CHARACTERISTICS	379
GROWTH OPPORTUNITY, NET WORKING CAPITAL AND INVESTMENT OPPORTUNITY SET TO CASH HOLDING: WHOSALE TRADING COMPANY.....	391
THE INFLUENCE OF FINANCIAL RATIO ON INVESTMENT DECISION MAKING IN MANUFACTURING COMPANIES IN THE CONSUMER GOODS INDUSTRY SECTOR LISTED ON THE IDX FOR THE 2015 - 2018 PERIOD	401
THE EFFECT OF PRODUCT QUALITY, PRICE, AND LOCATION ON PURCHASE DECISION AT CONSUMER’S CHERRY CAKE SHOP IN MALANG.....	414
THE COMPETITIVE STRATEGIES OF A MICROFINANCE INSTITUTION AMIDST THE COVID-19 PANDEMIC: BASIS FOR REVIEW OF BUSINESS CONTINUITY PLAN.....	426
EFFECTIVENESS OF INSTRUCTOR TRAINING AND DEVELOPMENT AT ARTILLERY TRAINING SCHOOL, ARMY ARTILLERY REGIMENT, PHILIPPINES ARMY	437
THE EFFECT OF RETURN ON ASSETS, RETURN ON EQUITY, FIRM SIZE AND OPERATING CASH FLOW ON STOCK RETURNS IN FOOD AND BEVERAGE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX).....	450
ASSESSMENT OF RESTAURANTS’ SUSTAINABILITY STRATEGIES AMIDST COVID-19 PANDEMIC	464
FARMERS’ ACCEPTABILITY ON USING COMBINE HARVESTER IN SAN MIGUEL, BULACAN, PHILIPPINES	476
SELECTED RESTAURANTS IN GAPAN CITY, NUEVA ECIJA, PHILIPPINES AND COVID-19: AN ASSESSMENT	484
HOSPITALITY AND TOURISM MSME’S DURING COVID-19 PANDEMIC: AN ASSESSMENT	496
THE EFFECT OF BONDHOLDERS-SHAREHOLDERS CONFLICT, COMPANY SIZE, AND CAPITAL INTENSITY ON ACCOUNTING CONSERVATISM.....	500
IMPLEMENTATION OF GREEN ACCOUNTING AND ENVIRONMENTAL PERFORMANCE ON PROFITABILITY	514

THE EFFECT OF SALES GROWTH, PROFIT MANAGEMENT, AND CAPITAL INTENSITY ON TAX AVOIDANCE.....	524
THE EFFECT OF COMPENSATION AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE AT PT BERSAMA MAKMUR RAHARJA.....	535
DIGITAL ENTREPRENEURSHIP ADOPTION AMONG THE SMALL AND MEDIUM-SIZED ENTERPRISES IN MALAYSIA	542
DO REVISIT MATTERS? A REVIEW ON TOURISM DESTINATION PERSPECTIVE AND TOURIST SATISFACTION.....	552
ANALYSIS OF THE APPLICATION OF ACCOUNTING INFORMATION SYSTEMS FOR EXPEDITIONARY SERVICES AT MULTI INTIM EXPRESSINDO INC.....	565
EFFECTS OF PROFITABILITY, SOLVABILITY, AND COMPANY SIZE ON AUDIT DELAY.....	572
CONSTRAINTS OF E-COMMERCE IMPLEMENTATION IN THE MIDDLE OF THE COVID-19 PANDEMIC IN INDONESIA	581
THE EFFECT OF LEADERSHIP STYLE AND WORK CULTURE ON EMPLOYEE PERFORMANCE PT JAPFA COMFEED INDONESIA TBK UNIT DAMPIT MALANG.....	590
EFFECT OF LEADERSHIP, REWARD, AND PUNISHMENT ON EMPLOYEE PERFORMANCE AT MITRA10 KEBONSARI MALANG.....	599
INVESTMENT IN THE PERSPECTIVE OF REGIONAL FINANCIAL PERFORMANCE OF CITY REGENCY IN JAMBI PROVINCE.....	609
DEVELOPING MARKETING INNOVATION PEATLAND AREA THROUGH PINEAPPLE LOCAL FARMERS IN TANGKIT BARU VILLAGE	614
MANAGING WORKING CAPITAL IN INCREASING PROFITABILITY AT PT SEMEN TOSANA	624
DIGITALIZATION OF INFORMATION TRANSPARATION OF INDONESIAN OIL PRODUCTS EXPORT BY THREE MAIN DESTINATION COUNTRIES (JAPAN, SOUTH KOREA AND CHINA)THE PERIOD 2002-2020	633
FACTORS AFFECTING TAX AVOIDANCE ON PROPERTY AND REAL ESTATE COMPANIES LISTED ON IDX	640
“PELANUSA” MARKET PERFORMANCE: HOW DIGITAL MARKETING PLATFORM COMPLETELY MEDIATE KNOWLEDGE EMPOWERMENT AND INNOVATION PERFORMANCE.....	651
IMPACT OF DIGITAL MARKETING ON PURCHASE INTENTION (STUDY ON JAMBI TRADITIONAL CAKES).....	662