

Proceedings of the 1st International Conference on Business Economics, Entrepreneurship, and Social Sciences

1st August 2024, Gresik, East Java, Indonesia

ICBEES 2024

General Chair

Nur Cahyadi, Universitas Muhammadiyah Gresik, Indonesia

Technical Program Chairs

Abi Hanif Dzulquarnain, Universitas Muhammadiyah Gresik, Indonesia

Sukma Uli Nuha, Universitas Muhammadiyah Gresik, Indonesia

Putra Panji Respati, Universitas Muhammadiyah Gresik, Indonesia

Alif Sulthon Basyari, Universitas Muhammadiyah Gresik, Indonesia

Conference Organization

Steering Committee

Dr. Tumirin, S.E., M.Si.

Universitas Muhammadiyah Gresik, Indonesia

Organizing Committee

General Chair

Nur Cahyadi, S.ST., M.M.

Universitas Muhammadiyah Gresik, Indonesia

General Co-Chairs

Putra Panji Respati, S.E., M.MT.

Universitas Muhammadiyah Gresik, Indonesia

Anita Handayani, S.E., M.SM.

Universitas Muhammadiyah Gresik, Indonesia

Technical Program Committee Chair

Sukma Uli Nuha, S.Ak., M.Ak.

Universitas Muhammadiyah Gresik, Indonesia

Publications Chairs

Abi Hanif Dzulquarnain, S.KM., M.SM.

Universitas Muhammadiyah Gresik, Indonesia

Maulidyah Amalina Rizqi, S.E., M.M.

Universitas Muhammadiyah Gresik, Indonesia

Nur Cahyadi, S.ST., M.M.

Universitas Muhammadiyah Gresik, Indonesia

Putra Panji Respati, S.E., M.MT.

Universitas Muhammadiyah Gresik, Indonesia

Workshops and Tutorials Chairs

Dr. Umaimah, S.E., M.Ak.

Universitas Muhammadiyah Gresik, Indonesia

Sukma Uli Nuha, S.Ak., M.Ak.

Universitas Muhammadiyah Gresik, Indonesia

Elok Vilantika, S.E., M.M.

Universitas Muhammadiyah Gresik, Indonesia

Nur Cahyadi, S.ST., M.M.

Universitas Muhammadiyah Gresik, Indonesia

Putra Panji Respati, S.E., M.MT.

Universitas Muhammadiyah Gresik, Indonesia

Abi Hanif Dzulquarnain, S.KM., M.SM.

Universitas Muhammadiyah Gresik, Indonesia

Posters and PhD Track Chair

Dr. Ir. Djoko Sulistya, M.M., CPHCM

Universitas Muhammadiyah Gresik, Indonesia

Panels Chair

Dr. Moh. Agung Suriyanto, S.E., M.SM.

Universitas Muhammadiyah Gresik, Indonesia

Demos Chair

Syaiful, S.E., M.M.

Universitas Muhammadiyah Gresik, Indonesia

Local Chair

Abi Hanif Dzulquarnain, S.KM., M.SM.

Universitas Muhammadiyah Gresik, Indonesia

Sponsorship and Exhibition Chair

Wasti Reviandani, S.E., M.M.

Universitas Muhammadiyah Gresik, Indonesia

Publicity and Social Media Chair

Alif Sulthon Basyari, S.E., M.SM.

Universitas Muhammadiyah Gresik, Indonesia

Preface

Praise and gratitude to Allah SWT for the grace and guidance given to all of us so that the International Conference on Business Economics, Entrepreneurship, and Social Sciences (ICBEES) event can be carried out well. Shalawat and salam may always be poured out to the great Prophet Muhammad SAW and his family, friends and followers until the end of time.

International Conference on Business Economics, Entrepreneurship, and Social Sciences (ICBEES) is one of the activities carried out by the Faculty of Economics and Business, University of Muhammadiyah Gresik with the aim of:

- Providing a scientific forum for academics and practitioners to be able to add to the repertoire of knowledge, both theoretically and practically.
- Provide opportunities for academics and practitioners to present the results of their scientific research in a scientific forum.
- Adding to the repertoire of business development in the digital era that is tailored to the approach of each scope.

We are very grateful that the first proceedings of 2024 can work together with the European Alliance for Innovation (EAI) in the International Conference on Business Economics, Entrepreneurship, and Social Sciences (ICBEES) event on “The Rising of Halal Industry, Sustainability and Green Economy”. This activity includes a series of article presentations with disciplines; (1) Marketing Management, (2) Financial Management, (3) Operational Management, (4) Human Resource Management, (5) Strategic Management, (6) Management Information Systems, (7) Tax Accounting, (8) Auditing, (9) Sharia Accounting, (10) Public Sector Accounting, (11) Financial Accounting, (12) Management Accounting, (13) Accounting Information Systems, (14) Entrepreneurship, and (15) Accounting Information Systems.

This conference has brought together researchers, developers, and practitioners around the world who discuss “The Rising of Halal Industry, Sustainability and Green Economy”. Keynote speakers at this international conference include: Prof. Dr. Said Abdel 'Aal from Al Azhar University of Egypt, Prof. Dr. Faishol Mahmud Adam, M.A from Holy Quran University of Islamic Sciences, Sudan, Dr. Dante Baiardo C. Vianna Jr. from University of Algarve, Portugal and Dr. Indro Kirono, M.M from Muhammadiyah Gresik University.

We fully believe that the International Conference on Business Economics, Entrepreneurship, and Social Sciences (ICBEES) provides an excellent opportunity for researchers, developers, and practitioners to share thoughts on various aspects of science and technology related to the theme of The Rising of Halal Industry, Sustainability, and Green Economy. We also hope that future International Conferences on Business Economics, Entrepreneurship, and Social Sciences (ICBEES) can achieve the same success as seen from the contributions contained in this book.

Nur Cahyadi, S.ST., M.M

Contents

Audit

External Audit Quality, Accounting Information Quality, Earnings Power, and Islamic Value-Based Company Performance 1
Rendy Mirwan Aspirandi, Eko Budi Satoto

The Influence of Professionalism, Internal Audit, and Internal Control on The Implementation of Good Corporate Governance (Studi of PT Bernofarm Pharmaceutical Company) 14
Windy Meigita Sari, Dina Dwi Oktavia Rini, Akh Mulyadi, Fityan Izza N.A

Business Sustainability

Assessing the Determinants of Food Waste Behavior: Evidence from Consumers of "Waroeng Special Sambal," Malang, East Java, Indonesia 32
Nur Anniyyah, Widayat Widayat, Sri Nastiti Andharini

Green Banking Disclosure: The Antecedents and It's Consequences 44
Sartini Wardiwiyo

Green Finance in Banking Industry: A Systematic Literature Review Using Bibliometric Analysis 57
Dimas Bagus Wiranatakusuma, Indah Khoerunnisa, Nur Arissa Balqis Binti Norazmi, Nur Afiqah Aqilah Binti Abdul Malek, Anggi Aprizal

Sustainability of Halal Tourism in Indonesia 69
Dewi Amanatun Suryani, Anggie Angelita, Purwanto Purwanto

Implementation of Ten Types Of Innovation And Business Retail Store Canvas Model For Improvement Business Income On The Go. Sumber Plastik Thesis 84
Saed Nabel, Aries Kurniawan, Vembri Aulia Rahmi, Hadi Ismanto

The Concept of "Blue Economy" in Increase Sustainable Economic Resilience in Mangruf Armapala Gresik 94
Syahrul Ramadhan, Sukma Uli Nuha, Eriekah Eyzariyah

Examining The Competitiveness of The Tourism Sector in Improving The Regional Economy in Malang City and Surabaya City 105
Suripto Suripto, Mahrus Lutfi Adi Kurniawan, Uswatun Khasanah, Syahrul Muhmad Basri

Educational Management

How the Implementation of Total Quality Management (TQM) in Islamic Boarding Schools 120
Farida Farida, Anissa Hakim Purwantini, Nur Laila Yuliani

Entrepreneurship

Entrepreneurial Orientation Research: From Establish Perspective To New Horizons 128
Muhammad Hamdi

Analysis of Innovation Efforts on Value Proposition and Key Partnership Elements in Wonocolo Village Tourism, Bojonegoro Regency <i>Yosi Diah Setia Rahayu, Aries Kurniawan, Vembri Aulia Rahmi, Hadi Ismanto</i>	137
Resource Based-View (RBV) Analysis in Determining Competitive Advantage in “Gajah Mungkur Batik” <i>Irene Vitzah Putri, Vembri Aulia Rahmi, Aries Kurniawan, Hadi Ismanto</i>	148
Development of "Chi Fry" Business in Gresik District Through Marketing Mix Strategy <i>Imam Khoemeni, Hadi Ismanto, Vembri Aulia Rahmi, Aries Kurniawan</i>	168
Coffee Shop Business Strategy "Warkam" in Gresik Based on Soar: Efforts to Increase Competitive Advantage <i>Muhamad Ilham Achsan, Vembri Aulia Rahmi, Hadi Ismanto, Aries Kurniawan</i>	175
The Influence Of Entrepreneurial Marketing, Networking And Customer Relationship On Smes Business Performance <i>Rochiyati Murniningsih, Rahajeng Reyhastuti Azis, Ravindra Adriana Darmaji, Muhdiyanto Muhdiyanto, Mulato Santosa</i>	183
Increasing E-Loyalty of Facebook Marketplace Users: The Role of Ease of Use, User Experience and E-Satisfaction <i>Bayu Dwi Firmansyah, Adi Santoso, Heri Wijayanto</i>	193
Financial Accounting	
Comparative Analysis Of Financial Performance Of Conventional And Islamic Banks Using Camels Ratio <i>Novian Dicho Sahputra, Bambang Widagdo, Rizki Febriani</i>	214
The Effect of Liquidity and Growth Opportunity on Capital Structure with Profitability as an Intervening Variable (Study of Manufacturing Companies in the Metal and Similar Sub-Sectors Listed on the IDX in 2020-2022) <i>Rika Agustin Puspitasari, Ragil Dwi Rahayu, Evi Dwi Kartikasari, Irma Indira</i>	230
The Impact Of Capital Structure On The Risk Of Financial Distress In Telecommunications Firms Listed On The Indonesian Stock Exchange <i>Yusran Bachtiar, Hadiana Hadiana, Fatimah Fatimah</i>	246
The Influence Of School Principal Leadership On Teacher Performance Through Organizational Culture At Muhammadiyah 14 Lamongan Smp <i>Arif Ahsan, Rahmad Agus Santoso, Tri Cicik Wijayanti</i>	254
The Effect Of Accounting Understanding, Socialization Of Sak Emkm, Education Level, And Work Motivation On The Implementation Of Sak EMKM In UMKM In PD. Pasar Jaya Market Kramat Jati <i>Alisia Hikmahtul Zikro, Dewi Pudji Rahayu, Farah Nisa Ul Albab</i>	270
The Effect of Implementing Green Accounting on Annual Earnings and Stock Prices in Mining Companies on the Indonesian Stock Exchange in 2021-2023 <i>Rahmatia Ladele, Kurnia Fauziah, Mardatillah Mardatillah</i>	279
Financial Management	
Working Capital Management Of Food And Beverage Industry In Indonesia <i>Arni Surwanti, Himawati Wulan Bandari</i>	292

Analysis of Compound Annual Growth Rates (CAGR) in Sri Kehati Indexed Companies <i>Teti Anggita Safitri</i>	308
The Influence of Financial Technology, Financial Literacy, and Financial Management on Financial Performance in MSMEs in Benjeng District <i>Dian Nurrahma Lailiyah, Alkusani Alkusani, Elok Vilantika</i>	317
The Influence Of Non-Compliance Factors In Tax Avoidance Cement Sub-Sector Companies Listed On The Indonesia Stock Exchange Year 2019-2023 <i>Oktavina Ervianti, Rahmat Agus Santoso</i>	349
Income Analysis CV. Bolu Ketan Mendut <i>Endang Larasati, Wasti Reviandani</i>	360
Mitigating Uncertainty: A Literature Review on Hedging Risk and Asset Protection <i>Weli Sentiya Tanjung, Lukman Nuzul Hakim</i>	384
Paylater Analysis In Islamic Economic Financial Management <i>Wasti Reviandani</i>	391
The Influence Of Profitability, Liquidity, And Company Size, On The Company's Value In The Company Food And Beverages At Bei Year 2018 – 2023 <i>Heny Khurniawati, Alkusani Alkusani, Anita Akhiruddin</i>	413
The Influence of Capital Adequacy Ratio (CAR), Operating Cost of Operating Income (BOPO), and Non-Performing Loan (NPL) on Return On Assets (ROA) at Rural Credit Banks in Indonesia 2020-2022 <i>Aisi Farakhila, Anita Akhiruddin</i>	427
The Impact of Profitability, Dividend Policy, and Financial Leverage on Stock Price Volatility of LQ45 Index for the Period 2019 - 2023 <i>Lathifany Putri Naradyta, Anita Handayani</i>	438
Capital Structure, Financial Performance, Firm Size on Firm Value: the Moderating Role of the Independent Board of Commissioners <i>Anis Masrifah, Ruci Arizanda Rahayu, Nurasik Nurasik, Eny Maryanti</i>	457
Influence of Financing, Financial Management and The Role of The Assistant Facilitator Customer Business Development (Case Study on BTPN Syariah MMS Metro Center Customers) <i>Anis Saputri, Yulita Zanaria</i>	480
Halal Food	
Implementation of Halal Certification on Food Industry in Palu City: Challenges and Development Strategies <i>Muh. Qadri Anwar, Nasrullah Akkas, Rajindra Rajindra, Rasmi Nur Anggraeni</i>	489
Human Resource Management	
The Influence Of Transformational Leadership, Sustainable Human Resources, and Sustainable Innovation On Employee Performance (Study On Vosco Coffee By Vosco Group) <i>Nurul Iman Febriansyah, Dicky Wisnu Usdek Riyanto, Kenny Roz</i>	496

Leadership Styles and Compensation: Their Impact on Job Satisfaction <i>Agustian Syaiful Nur, Sandra Irawati, Ratya Shafira Arifiani</i>	511
Analyzing Work-Life Balance and Workplace Happiness: Their Impact on Organizational Citizenship Behavior <i>Nana Ayu Karlina, Isthofaina Astuty</i>	520
Testing the Employee Engagement Model Mediated by Commitment Variables: A Study at PT. Mechatron Teknologi Industri <i>Jaka Kuncara, Agus Siswanto, Affoni Sutanto</i>	533
The Influence of Job Training, Non-Physical Work Environment and Information Technology On Job Satisfaction of PT XY Employees <i>Sayu Nadhilah, Maulidyah Amalina Rizqi</i>	548
The Role of Human Capital on Growth in Central Java Province: Evidence from Panel Data <i>Sabila Putri Ramadhani, Mahrus Lutfi Adi Kurniawan, Firsty Ramadhona Amalia Lubis</i>	563
The Effects of Work-Family Conflict, Job Stress and Turnover Intention on The Performance of Employees of PKU Muhammadiyah Gombong Hospital <i>Abdul Choliq Hidayat, Fitroh Adhilla, Fannisa Fatirahma</i>	576
The Impact of Transformational Leadership Style and Performance Allowances on Work Motivation in Government Organizations <i>Maimunah Maimunah, Yoyok Subagiono, Desi Herawati, Nurul Qomariah</i>	594
The Effect of Salary, Workload and Work Discipline on Employee Productivity at PT. Ravana Jaya <i>Himatul Maghfiro, Roziana Ainul Hidayati, Heru Baskoro</i>	605
Development Study Posthumanism: Bibliometric Analysis Based on Scopus Data 1967-2024 <i>Dadang Wiratama, Mu'ah Mu'ah, Masadah Masadah, Mohktar Sayyid, Muh. Dzikri Abadi, Roudlotul Badi'ah, Siti Musarofah</i>	620
The Differences in the Level of Coping Stress Carried Out by Female Teachers at SD Muhammadiyah <i>Annisa Warastri, Tri Winarsih</i>	643
The Influence of Work Environment, Employee Engagement, Work Discipline, and Achievement Motivation on Employee Performance <i>Rofiatul Ananda Putri, Trias Setyowati, Ira Puspitadewi</i>	654
Analysis of Work-life Balance and Work Environment; The effect on Work Satisfaction <i>Irwan Idrus, Sariana Damis, Aulia Fajrianti Tajuddin, Alifiyah Zhafirah</i>	666
The Effect of Communication on Administrative Employee Performance Through Discipline as an Intervening Variable <i>Nurul Qomariah, Titik Esthi Tri Wahyuni, Shierley Aisyah, Erika Widyastutie, Diyah Herawati</i>	681
The Role of Village – Owned Enterprises (BUMDes) in Empowerment Communities at Setigi Sekapuk Ujungpangkah Tourism <i>Rizki Nanang Kurniawan, Nur Cahyadi</i>	693

Mediation of Job Satisfaction: The Effect of Knowledge Management on Employee Performance at the Jember Regency Communication and Information Service	703
<i>Ibrahim Kamil, Ilham Juniedi Hajir, Rendra Adi Dharma, Musyaffa Musyaffa, Ahmad Rizqi Arief Fitriadi, Yuli Nunul Mirawati, Nurul Qomariah</i>	
The Influence of Knowledge Management on Employee Performance Through Competency as A Mediating Variable in The Hospital Industry	717
<i>Nurhayati Nurhayati, Oktavia Wahyu Krisna Murti, Luluk Sriwitantiningsih, Santi Indriasari, Uun Dwi Untari, Maryani Maryani, Nurul Qomariah</i>	
The Influence of Religiosity and Transformational Leadership on Organizational Citizenship Behavior in Medical Personnel of PKU Muhammadiyah Hospital Wonosobo	733
<i>Fitri Maulidah Rahmawati, Abdurrazzaq Irsyad Naufal</i>	
Islamic Accounting	
Justice, Brotherhood, Mutual Trust, and Not Immediately Regarding Money Become The Concept of Profit Sharing for “Minyang”	745
<i>Vidyaa Eka Permatasari, Tumirin Tumirin</i>	
Islamic Economy	
Evaluating Public Views On Factors Affecting Islamic Financial Literacy Using Rasch Model (Evidence From Indonesia)	763
<i>Nurin Berlianna, Zulpahmi Zulpahmi, Ummu Salma Al Azizah, Arif Widodo Nugroho, Irsyad Ali Amin</i>	
The Influence of Perceived Ease of Use of QRIS Digital Payment and ZIS Literacy (Zakat, Infaq, and Shodaqoh) on Interest in Paying ZIS (Perspective of Generation Z in the Jakarta Region)	778
<i>Utami Andri Ani, Ummu Salma Al Azizah, Arif Widodo Nugroho</i>	
Management Accounting	
Implementation of Green Accounting and Carbon Emission Disclosure in Indonesia	794
<i>Conny Damayanty, Adelia Nur Safitru, Andri Indrawan</i>	
The Influence Of The Board Of Commissioners, Institutional Ownership And Managerial Ownership On The Profitability Of Manufacturing Companies In The Food And Beverage Industry Sector Listed On The Indonesian Stock Exchange	806
<i>Mardiatul Putriana, Imelda Dian Rahmawati, Hadiah Fitriyah, Sarwenda Biduri</i>	
Marketing Management	
The Influence of Celebrity Endorsers and Price on Purchasing Decisions for Wardah Products	820
<i>Fatikhatu Solikhah, Uswatun Khasanah, Rezza Vitriya</i>	
The Effect Of Packaging And Branding On The Salt Price Of The Mutiara Laut Joint Venture Group (KUB) In Jepara	830
<i>Nur Aisyah Alfiani, Choiri Choiri, Nur Mufarokhah</i>	

The Influence of Brand Ambassadors, Product Quality and Brand Image on Purchasing Decisions for Ms Glow Products for Consumers in Yogyakarta <i>Sukardi Sukardi, Rai Rake Setyawan, Andy Passyada Salampessy, Ahmad Muhadi</i>	838
Brand Loyalty As a Consequence of Brand Image, Brand Satisfaction, and Brand Trust <i>Salamatun Asakdiyah, Andy Passyada Salampessy, Dinda Febriyanti Magmar, Agus Mulyono</i>	852
How Environmental Concern and Awareness Influence Eco-Friendly Purchasing Decisions on Tokopedia Hijau: The Mediating Role of Green Brand Image <i>Nisrina Hamid, An Najjar M. Tharir, Selvi Diliyanti Rizki, Muhammad Rizaldi Makmur</i>	858
The Impact of Sensory Perception, Emotional Response, Cognitive Processing, Behavioral Response, and Interpersonal Relationships on Customer Satisfaction: A Mediation Analysis of Service Quality in the Inspiring Schools of the Muhammadiyah Gresik Region <i>Dodik Priyambada, Rahmat Santoso, Sukaris Sukaris</i>	874
Community-Based Tourism (CBT) Focused on Integrating Tourist Attractions and Information <i>Aries Kurniawan, Putra Panji Respati, Nanang Bagus Setiawan</i>	895
Analysis Of Promotion Mix On "Pospay" At PT. Pos Indonesia (Persero) KCU Malang <i>Ja'far Ja'far, Moh. Agung Suriyanto</i>	906
Millennial Generation Perspective of Halal Tourism Opportunities <i>Sukaris Sukaris</i>	916
Generation Z As a New Focus in Tourism Industry: a Literature Study <i>Era Agustina Yamini</i>	923
Operations Management	
Job Safety Management with Personal Protective Equipment Training Methods at PLN Gresik <i>Galoh Saputro, Rahmat Santoso</i>	936
Performance Measurement of SWA AMDK 600 ML Bottle Suppliers Based on Vendor Performance Indicator (VPI) with The Analytical Hierarchy Process (AHP) Method at PT Swabina Gatra Gresik <i>Syafiq Zulfadli, Abi Hanif Dzulquarnain, Putra Panji Respati</i>	945
The Influence of Transformational Leadership, Psychological Capital and Person Organizational Fit on Innovative Work Behavior of Employees and Employee Well-Being as Mediator <i>Abdullah Bahris</i>	963
Quality Control of Defect Sodium Tri Polyphosphate Products Using a Statistical Quality Control Approach at PT. X <i>Fathur Dwi Anggoro, Abi Hanif Dzulquarnain</i>	978
Green Supply Chain Management Practices and Environmental Performance: The Moderating Role of Supply Chain Traceability <i>Muhammad Ali Fikri, Poppy Laksita Rini, Made Galih Wisnu Wardana</i>	1002

Application of the Economic Order Quantity Method to Optimize Raw Material Inventory Control in Micro, Small and Medium Enterprises Cafe Kammari Gresik <i>Mochammad Arif Wahyu Al Akbar, Suaibatul Aslamiyah</i>	1011
Evaluation of Warehouse Renovation Project Scheduling in Bojonegoro Regency <i>Hernum Daya Wati</i>	1033
Public Sector Accounting	
Expenditure Performance in Yogyakarta: Empirical Analysis at Dinas Kebudayaan Yogyakarta, Indonesia <i>Amara Mulia Lumaku, Avininda Dewi Nindiasari</i>	1049
Factors Influencing The Audit Quality At The Magelang City Inspectorate <i>Apun Purnama, Seto Satriyo Bayu Aji</i>	1062
Analysis Of Plans And Realization Of The Income And Expenditure Budget For Medicines In The Pharmacy Section At Hospital X Klaten <i>Irma Anjelina, Muhamad Rifandi</i>	1083
Social Science	
The Impact of FDI, GDP and Inflation on Exports in Foive ASEAN Countries <i>Fitriana Lestari, Firsty Ramadhona Amalia Lubis, Dwi Apriliana</i>	1092
Analysis of Export Import Exchange Rate Inflation and Foreign Debt on Indonesia's Foreign Exchange Reserves in 1985 – 2022 <i>Delima Sirma Nopianti, Firsty Ramadhona Amlia Lubis, Maya Nur Cholida</i>	1104
Reflection on Parepare Economic Potential – Analysis on Parepare Potential Sectors <i>Fitriyani Syukri, Muh. Kiplan Syam, Alamsyah Agit</i>	1129
Strategic Management	
Strategic Management Trends In The Public Sector: A Global Review Of Recent Advances And Challenges <i>Surya Kurniawan Suhairi, Ansarullah Lawi, Ririt Dwiputri Permatasari, M. Ansyar Bora, Margono Margono, Siti Aisjah, Wahdiyati Moko</i>	1145
Analysis of Management Strategies for Improving Students Characters Through Social Educational Program at SMP Negeri 21 Surabaya <i>Wadhatu Somadiya, Maulidza Nur Fauzi, Siti Musarofah, Muhammad David</i>	1162
Effectiveness of MSIB 5 Students in Supporting Family Learning Center Program (PUSPAGA) <i>Ria Putri Septiani, Siti Musarofah, Maulidza Nur Fauzi, Darianto Darianto</i>	1174
Optimisation of The Lowest Leadership Structure Towards Good Muhammadiyah Governance <i>Alia Ariesanti, Dewi Amalia, Aftoni Sutanto</i>	1187
The Influence of Psychological Capital, Organizational Commitment and Psychological Contract on Teachers' Innovative Behavior at MTs Muhammadiyah 9 Weru <i>Miftahul Fiqri, Eva Desembrianita</i>	1200

Business Development Strategies to Increase Sales Volume at UMKM Roti Cantik <i>Elmira Febri Darmayanti, Fitriani Fitriani, Jawoto Nusantoro</i>	1221
Tax Accounting	
Potential Acceptance of Carbon Tax on Blue Economy Development in Indonesia <i>Zesika Gusmarani, Nur Barokah, Hendra Tanjung</i>	1234
Calculation of Income Tax Article 21 for Permanent Employees Based on PMK Number 168 of 2023 and PER Number 16 of 2016 <i>Hendra Tanjung, Cica Septia Nengsih, Rida Nurazizah</i>	1245
Tax Literacy Through Scrabble: Making Tax Education Engaging and Effective for Students <i>Sulthan Alif Nursyahputra, Ismet Ismatullah, Venita Sofiani</i>	1255
Challenges and Creativity in Tax Learning for Implementing Tax Education in Schools <i>Rafika Hafidya Faza, Ismet Ismatullah, Reni Anggriani</i>	1266
VAT Outreach for Vocational School Students in Sukabumi to Create Tax Awareness <i>Audrey Ratu Ayuningtyas, Rinaldi Rinaldi, Reni Anggriani</i>	1276
Effectiveness of Tax Education via Social Media to Increase Generation Z Awareness <i>Najlaa Hasnaa Nisriina, Ismet Ismatullah, Risma Nurmilah</i>	1288
Increasing Tax Literacy for Vocational Student School Using Quiziz <i>Nurlaila Awaliawati, Ismet Ismatullah, Venita Sofianti</i>	1309
The Influence Of Cash Flow, Debt Level, And Deferred Tax Expense On Earnings Persistence <i>Rahamania Sari, Umaimah Umaimah</i>	1322
The Influence of Taxpayer Awareness, Implementation of the E-filing System and Implementation of the Self Assessment System on Taxpayer Compliance <i>Fajriatus Shafira, Umaimah Umaimah</i>	1339
The Influence of Independent Commissioners, Audit Quality, Audit Committee, and Company Size on Tax Avoidance <i>Azhilah Putri Sa'diyah, Umaimah Umaimah</i>	1353
The Influence of Changes in Final Income Tax Rates on Taxpayer Compliance With Tax Literacy as a Moderating Variable (Study at MSME Taxpayers in Lamongan Regency) <i>Feny Dwi Widyati, Rita Nataliawati, Sri Yaumi, Qosim Qosim, Rina Sulistyowati</i>	1368