

Proceedings of the 1st UHAMKA International Conference on Economics and Business

18-19 December 2023, Jakarta, Indonesia

UHICEB 2023

General Chairs

Dr. Zulpahmi., S.E., M.Si.	Universitas Muhammadiyah Prof. DR. HAMKA, INA
Dr. Tohirin., M.Pd.I.	Universitas Muhammadiyah Prof. DR. HAMKA, INA
Sumardi., S.E., M.Si	Universitas Muhammadiyah Prof. DR. HAMKA, INA

Technical Programme Chairs

Arif Widodo Nugroho., S.E., M.M	Universitas Muhammadiyah Prof. DR. HAMKA, INA
Edi Setiawan., S.E., M.M	Universitas Muhammadiyah Prof. DR. HAMKA, INA
Elmy Nur Azizah., S.E., M.B.A	Universitas Muhammadiyah Prof. DR. HAMKA, INA

Conference Organization

Steering Committee

Dr. Zulpahmi., S.E., M.Si
Dr. Tohirin., M.Pd.I.
Sumardi., S.E., M.Si

Universitas Muhammadiyah Prof. DR. HAMKA, INA
Universitas Muhammadiyah Prof. DR. HAMKA, INA
Universitas Muhammadiyah Prof. DR. HAMKA, INA

Organizing Committee

Arif Widodo Nugroho, S.E., M.M.
Meita Larasati, S.Pd., M.Sc.
Muhammad Nurrasyidin, S.E., M.Si.
Edi Setiawan, SE., MM.
Dewi Pudji Rahayu, S.E., M.Si.
Ummu Salma Al Azizah, SE.I., M.Sc.
Meita Larasati, M.Pd., M.Sc.
Elmy Nur Azizah, S.E., M.B.A.
Ash Shoffi Hana Fadhilah, S.E., M.B.A.
Mulyaning Wulan, SE., M.Ak.
Mila Indrajastuti, S.E., M.Si.
Diah Ayu Legowati, SE.I., M.Si.
Ash Shoffi Hana Fadhilah, S.E.
Toto Tohari, S.Th.I., M.Ag.
Arief Fitriyanto, S.E.Sy., M.Si.
Farah Nissa UI Albab, S.E., M.Sc.
Fanina Adji, S.S., M.Pd.
M. Tamul Fikri, S.E., M.Ak.
Annisa Maulita, S.E.
Irsyad Ali Amin, S.E.
Rahmah Putri Dwijayanti, S.E.
Jetki Che, S.E.
Bagus Pamungkas Wibowo, S.E.
Fikri Hidayat, S.E.
Diah Ayu Sulistyaningsih
Shalu Bilbina Anastasya
Kilah Nurjanah
Meti Regita Cahyani
An Alamsin Nursejati Auramatic
Putri Dewi Astuti
Zarkasih
Galang Maulana
Muhamad Febri Akbar Perkasa, S.E.
Sandra Rosalie Siregar
Naufal Ilham
Muhamad Syauqi Dhiaulhaq
Lusiana Alifia
Vira Septiyana
Ahmad Herdiat Gunawan
Siti Rodhiyah Sekar R
Haidra Jihan Azzahra
Farhana
Fatimah Azzahra (Ara)

Fatimah Azzahra (Are)
Muhammad Adli Rahman
Indira Saidatu Shifa
M. Nur Zamzam
Jahrani
Amanda
Siti Afpsyoh
Rindah Aisyah
Abdurrahman Azam

Preface

We are very proud to have the opportunity to present the First Edition of the 2024 UHAMKA International Conference on Economics and Business (UHICEB). This conference was held as a place for academicians, practitioners, and other stakeholders to discuss and present ideas about the issues in the area of Auditing, Taxation, Financial Accounting, Green Accounting, Public Sector and Accounting Behavior. This conference raised the theme of "Economic Recovery for Sustainable Development".

UHICEB program consisted of 54 full papers, few invited papers being in oral presentation sessions at the main conference tracks. The conference tracks were: **Track 1** - Auditing, Taxation, Public Sector, Sharia Accounting, Green Accounting, Accounting Behavior. **Track 2** – Financial Behavior, Corporate Finance, Financial Technology, Financial Inclusion, Green Finance. **Track 3** – Sustainable Human Resource Management, Green Human Resource Management, Human Resource Digitalization, Human Resource Analytics. **Track 4** – Digital Marketing, Green Marketing, e-Commerce, Social Commerce. **Track 5** – Micro Small Medium Enterprise. **Track 6** – Islamic Economics and Finance, Islamic Banking and Sustainable Finance, Islamic Social Finance and SDGs. In addition to paper presentations, UHICEB also invited 5 keynote speakers from various countries. The first keynote speaker was Prof. Ahamed Kameel Mydin Meera from faculty of Management and Information Technology, Sultan Azlan Shah University, Malaysia. He discusses topics related to Waqaf as an important Islamic Finance Institution. The second keynote speaker was Assoc. Prof. Winnie C. Villanueva from department of Accountancy, College of Business Administration and Accountancy, Philippines. She discusses topics related to Financial planning for sustainable finance. The third keynote speaker was Prof. Selevich Tatiana S. from Tomsk Polytechnic University, Russia. She discusses topics related to Good advertising style for MSMEs on Russian perspective. The fourth keynote speaker was Prof. Grant Wu from Silkroad Nickel Ltd. He discusses topics related to Technology transfer and education supporting industry 4.0 development. The last keynote speaker was Prof. Dr. Mts. Arief from Binus University, Indonesia. He discusses topics related to Sustainable Business Performance Strategy: A Modern Strategic Management Approach.

We would like to express our gratitude to Assoc. Prof. Dr. Zulpahmi, Assoc. Prof. Dr. Tohirin, and Sumardi M.Si as steering committee for their oversight in making this conference a success. It was also a great pleasure to work with such an excellent organizing committee team for their hard work for the success of this event.

We hope that UHICEB can be implemented even better so that it can produce international works in the future.

Arif Widodo Nugroho SE., MM

Contents

Auditing, Taxation, Public Sector, Sharia Accounting, Green Accounting, Accounting Behaviour	
Impact of Company Characteristics on Tax Avoidance: A Study on Manufacturing Company in Indonesia during The Pandemic <i>Sugeng Rasyid Prakoso, Alia Ariesanti</i>	1
The Influence Of Competence, Due Professional Care, Independence, Professional Skepticism, and Religiosity on Audit Quality <i>Andi Fauziah Aliyya Ramadhana, Hasnawati Hasnawati, Nida Haya Aqila, Mauliddini Nadhifah, Anselmo Delvian Rumambie</i>	10
The Influence of ERP Implementation and User Competency on the Quality of Accounting Information Systems <i>Noviyani Noviyani, Endah Nurhawaeny, Rinni Indriyani</i>	36
Unravelling the Alteration of the Rural and Urban Sector Property Tax Base in Indonesia: Impact of the HKPD Act <i>Dhian Adhetiya Safitra, Hanik Susilawati Muamarah, Eri Wahyudi</i>	50
Innovation, Earning Management, and CEO Profiles Against Tax Avoidance <i>R. Rosiyana Dewi, Rakendro Wijayanto, Syamsu Rizal, Salwa Hayati</i>	62
Analysis Early Warning System and Risk Based Capital PT Asuransi Jiwa Sinarmas MSIG Tbk <i>Desi Susilawati, Alsadyla Alfat Taqwa, Resma Kurnia Turidho</i>	77
Internal Control System Analysis in The Implementation of School Operational Assistance Program: Case Study of a Pilot School <i>Puspita Dewi Wulaningrum</i>	89
Determining Bank Performance in Indonesia: Do Board Diversity, Corporate Governance, and Intellectual Capital Matters? <i>Lutfia Setyani, Maulida Nurul Innayah, Naelati Tubastuvi, Yudhistira Pradipta Aryoko, Bima Cinintya Pratama</i>	108
Exploring Creating Shared Value (CSV) in Various Contexts: A Systematic Literature Review <i>Detak Prapanca, Ika Oktaviyanti, Rena Salsabil Octavia</i>	116
Financial Behaviour, Corporate Finance, Financial Technology, Financial Inclusion, Green Finance	
Examining the Determinants of the Incumbent Regional Head's Electability: A Financial and Performance Perspective on Local Government Administration <i>Kharisma Fatika Rizki, Rusdianto Rusdianto</i>	123
Qardhul Hasan as a Green Financing Instrument For Environmentally Friendly MSMEs <i>Hafifuddin Hafifuddin, Qurroh Ayuniyyah</i>	138
Forecasting the Comparisons Between Hangseng and Nikkei Index Prices in the Context of Economic Recession in 2023 <i>Ilyas Alva Nur, Aqeela Jenifer Thurai, Anita Maharani</i>	157

Transmission of Monetary Policy to Bank Lending Rate in Indonesia <i>Farrah Noor Fitria Agus, Buddi Wibowo</i>	170
Analyzing Interest Rates on BBCA and BMRI Stock Prices Using a Time Series Forecasting Method <i>Paradise Maghfirah, Nur Fitri Rahmayanti, Yuli Eni</i>	179
The effect of intellectual capital, business strategy, and firm performance on bankruptcy risk <i>Ika Pratiwi, Dian Anggraeni</i>	197
M-Kas: Simple Accurate Financial Management Using Web-Based Financial Reporting Application For More Empowered Msmes <i>Meti Regita Cahyani, Zulpahmi Zulpahmi, Dewi Pudji Rahayu, Muhammad Gabriel Somoal, Sabrina Qodrinova</i>	211
Mediation of Customer Engagement: Creating Convenience and Perceived Quality on Customer Satisfaction at the Distributors of Rice in Indonesia <i>Badawi Badawi, Puspa Dewi Yulianty, Melati Rahmawati</i>	224
The Impact of Financial Literacy, Financial Education, and Savings Behavior of Students in DKI Jakarta <i>Rahmat Subagyo, Eggie Aditya Ramadhan, Farhan Gifari, Flandy Irvan Syahputra Tumangkeng, Irawan Bintang Saputra, Elmy Nur Azizah</i>	241
Factor Affecting Report Cirebon Regency Local Government Finance <i>Itat Tatmimah, Muzayyanah Muzayyanah, Novia Ismi Atti</i>	255
Cost Information, Management Control System and Experience: Experimental Testing on Cost Effectiveness of New Product Development <i>Dyah Ekaari Sekar Jatiningsih, Nurbela Salsabila Herman</i>	263
The Effect of Income and Expenditure on Household Financial Stability in Entrepreneurship in The Old Market Tourism of Tangerang City <i>Solikhatur Annisa, Januar Eky Pambudi, Abdul Rauf, Gustany Rangga Wijaya Sutarto</i>	273
The Influence of Locus of Control, Financial Attitude, and Financial Knowledge on Financial Management Behavior <i>Selvitriana Selvitriana, Hamdani Hamdani, Dhea Zatira, Eni Suharti, Septia Suci Aullia</i>	282
The Influence of Lifestyle and Financial Literacy on The Financial Management of Young Workers in The City of Tangerang <i>Savera Wulan Pratiwi, Dede Sunaryo, Sustari Alamsyah, Agung Budi, Syifah Fauziah</i>	293
The Effect of Implementation of Green Banking, Corporate Social Responsibility on The Value of Banking Companies Registered With The OJK Period 2017-2021 <i>Ahmad Pebrian, Januar Eka Pambudi, Imam Hidayat, Hendra Galuh Febrianto, Zeni Maulidya, Arfiansyah Septian</i>	309
People's Behavior in Using Financial Technology: In Terms of Making Payment Transactions <i>Rafif Aufa Fadhilah, Fawwaz Zaki Rabbani, Muhammad Imam Al Fattah Sutrisno, Ummu Salma Al Azizah</i>	320

Sustainable Human Resource Management, Green Human Resource Management,

Human Resource Digitalization, Human Resource Analytics

The Role of Job Stress in Moderate The Influence of Professionalism, Locus of Control, and Organizational Commitment on Auditor Performance <i>Vinola Herawaty, Ayu Aulia Oktaviani, Yoel Wahyu Kristian, Gabrella Eka Putri</i>	330
---	-----

The Influence of Burnout and Peer Social Support on Health Performance <i>Naela Afidhila, Sari Laelatul Qodriahand, Risdianto Risdianto, Wiwi Hartati</i>	340
--	-----

Task Complexity, Competency, and Performance of Manufacturing Employees <i>Vera Firdaus, Rizky Eka Febriansah, Alif Maulana Rahmatullah</i>	357
--	-----

Surviving For Business Longevity Amid Digital Era: The Case of Traditional Pottery of Basang Tamiang <i>Bram Sarjana I Made</i>	372
--	-----

The Effect of Organizational Commitment on Lecturer Performance During Work From Home (WFH) <i>Pahman Habibi, Fikri Hidayat, Sumardi Sumardi, Meita Larasati</i>	379
---	-----

The Moderating Role of Human Capital in the Entrepreneurial Leadership and Adversity Quotient Predicting Career Success in the Managerial Tourism Industry: Systematic Literature Review <i>Anang Kistyanto, Budiono Budiono, Hujjatullah Fazlurrahma, Dwi Yuli Rakhmawati</i>	389
---	-----

Charismatic Leadership, Apparatus Competence, Legislative Role in The Implementation of Good Village Governance and its Impact on Village Government Performance <i>Parwoto Parwoto, Puspita Dewi Wulaningru, Tri Utami, Oktasya Larasati</i>	396
--	-----

Optimizing the Tourism Potential of Surodadi Village to Realize the Greatness of Surodadi <i>Betari Maharani, Nur Hidayah, Barkah Susanto, Ericka Darmawan, Sukma Auranisha Shifania, Khalimah Dwi Kurniawati, Salsa Hanifatul Fathima, Nina Ndaru Arlintang</i>	413
---	-----

Tradepreneur: Grow Your Business Through Trade At PRIM-PRIA Kampung Pandan, Malaysia <i>Edi Setiawan, Ash Shoffi Hana Fadhilah, Amirudin Amirudin, Fitrisia Fitrisia</i>	422
---	-----

Digital Marketing, Green Marketing, e-Commerce, Social Commerce, Micro Small Medium Enterprises

How can MSME Practitioners Enhance the Performance of their Businesses? <i>A'yunir Rohmatun Nisa, Rintan Nuzul Ainy</i>	428
--	-----

The Role of Halal Tourism Promotion, Digital Marketing, and Islamic Corporate Governance in Achieving the Success of Hospitality Industry <i>Zulfa Ahmad Assidiqi, Sartini Wardiwiyono</i>	438
---	-----

Analysis of Switching Intention of Cash Payment Users to Digital Payment (Linkaja) Using a Push-Pull-Mooring Approach <i>Dimas Bagus Wiranatakusuma, Riandini Septiani</i>	445
---	-----

The Impact of Gamification Principles on Customer Loyalty Through Customer Engagement (Case Study on Branded Mobile Apps User in Jabodetabek)	466
<i>Rianto Nurcahyo, Rut Gaby Kimberlin Putri, Jason Hanadi Solomon, Damar Aji Irawan</i>	
The Impact of Absorptive Capacity, Organizational Learning Capability, Innovation Capability, and Social Media Adoption towards SME Performance in Indonesia	477
<i>Tita Yorinda, Ratih Dyah Kusumastuti Dyah Kusumastuti</i>	
Cost Effectiveness of New Product Development: The Influence of Cost Information, Environmental Innovation Practices and Designer's Gender	505
<i>Lutfi Noor Aziza, Dyah Ekaari Sekar Jatiningsih</i>	
Eco-Friendly Product Development: The Joint Effect of Cost Information and Performance-Prove Orientation	520
<i>Dyah Ekaari Sekar Jatiningsih, Aurelliya Galluh Fauzia Rahma</i>	
The Influence of Lifestyle and Digital Payment (Shopeepay) on Consumer Behavior in HARBOLNAS at Shopee	529
<i>Nur Adilah, Putri Ratu Sakinah, Salma Az Zahra, Sarah Fauziah, Suci Amaliyah, Emardial Ulza</i>	
A Systematic Literature Review: Commercial Effectiveness of AI in Building Target Audience Interest in a Product	548
<i>Deni Adha Akbari, Bella Jastacia</i>	
The Influence of Absorptive Capacity and Islamic Entrepreneurship and Business on Business Performance: The Mediating Role of Strategic Agility	562
<i>Ali Jufri, Imam Hadiwibowo, Pebi Kurniawan</i>	
Factors Influencing Intention to Return to Watch Indonesian Films on Online Streaming Services	577
<i>Rizki Fithrahadi</i>	
The Impact Analysis of Digital Technology, Relational Capability, Innovation Capability, Organizational Learning on Organizational Agility and SME Performance	588
<i>Naomi Angelia, Ratih Dyah Kusumastuti</i>	
The Effect of Brand Trust and Endorsement on Consumer Purchase Intention on PT Unilever Products among Gen Z in Jabodetabek	610
<i>Shalwa Herdiana Meydina, Lydia Shinta Mardatila, Muhammad Griffin, Muhammad Gibran, Syahrul Maulana, Elmy Nur Azizah</i>	
The Effect of Product Quality, Service Quality, and Ease of Use of Mobile Banking on Bca Bank Customer Satisfaction in Jabodetabek	625
<i>Jahrani Kamilah Andini, Muhammad Dalva Al Haq, Siti Afisyah Safitiri Marbella Sipayung, Zarkasih Zarkasih, Budi Permana Yusuf</i>	
Word of Mouth Effects on Purchase Decisions: Examining the Mediating Role of Brand Trust	636
<i>Muhammad Yani, Mas Oetarjo, Ahmad Wildan Maulana</i>	
A Comprehensive Study on the Role of Universities in the Empowerment of Micro Small and Medium Enterprises	650
<i>Yanto Yanto, Eko Suyono, Siti Maghfiroh</i>	

Islamic Economics and Finance, Islamic Banking and Sustainable Finance, Islamic Social Finance and SDGs

Investigating the Impact of Accountability, Religiosity, and Waqf Literacy on Community Interest in Cash Waqf <i>Suci Nurjanah, Annisa Fithria</i>	656
Development of Green Economy in the Perspective of Islamic Economics <i>Kumara Adji Kusuma, Herlinda Maya Kumala Sari, Khoong Tai Wai, Kyki Veronica Anggraeni</i>	668
The Influence of Corporate Social Responsibility and CEO Education on Financial Inclusion in Sharia Banking <i>Nabila Zahra, Yusdi Daulay, Arif Widodo Nugroho</i>	682
The Effect of Company Size, Profitability and Leverage on Islamic Social Reporting of Islamic Banking Registered With OJK For The 2017-2022 Period <i>Dina Fransiska, Hendra Galuh Febrianto, Amalia Indah Fitriana, Laura Angelina</i>	693