Proceedings of the 7th International Conference of Economics, Business, and Entrepreneurship

4-5 September 2024, Shah Alam, Selangor, Malaysia

ICEBE 2024

General Chair

Angga Febrian, University of Lampung, Indonesia

Technical Programme Chair

Luthfi Firdaus, University of Lampung, Indonesia

Conference Organization

Board of Advisor

Prof. Dr. Nairobi, S.E., M.Si. Dr. Ernie Hendrawati, S.E., M.Si. Dr. Sudrajat, S.E., M.Acc., Akt., CA.

Muslimin. S.E., M.Sc.

Vice Board of Advisors

Dr. Agrianti Komalasari, S.E., M.Si, Akt. Dr. Ribhan, S.E., M.Si. Dr. Arivina Ratih Taher, S.E., M.MM.

Chairman

Dr.E. Angga Febrian, S.A.N., M.M.

Program Chair

Luthfi Firdaus, S.E., M.M.

Secretary

Syaharani Noer Fathia, S.E., M.Ak.

Rona Majidah, S.E., M.Ak.

Publication, Documentation, and Graphic Design

Vitriyani Tri Purwaningsih, S.Si., M.Sc. M. Mufti Hudani, S.E., M.Ec.Dev. Laili Fadhila Banuwa, S.M., M.M.

Public Relation, Sponsorship, and Partnership

Dr. Igo Febrianto, S.E., M.Sc. Sari Indah Oktanti Sembiring, S.E., M.S.Ak. Lidya Ayuni Putri, S.Pd., M.Hum. Widya Rizki Eka Putri, S.E., M.S.Ak. Dwi Nugroho, S.E., M.A. Sri Suningsih, S.Pd., M.Pd.

Risda Marvinita, S.E., M.Si.

Program and Media Coordination

Prayudha Ananta, S.E., M.Si. Ayu Dwiny Octary, S.E., M.Ak. Mutiasari Nur Wulan, S.A.B, M.M. Joni Putra, S.Pd.I., M.Pd.I. Nindytia P. Dalimunthe, S.E., M.Sc Dian Fajarini, S.E., M.E.

Paper Collection, Production and Publication

Luthfi Firdaus, S.E., M.M. Aryan Danil Mirza BR., S.Ak., M.Sc. Fatkhur Rohman, S.E., M.Prof.Acc. Nurul Husna, S.E, M.S.M. Tazkiyah Sakinah, S.E., M.Si. Nindya Eka Sobita, S.P., M.Si.

University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia

University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia

University of Lampung, Indonesia

University of Lampung, Indonesia

University of Lampung, Indonesia

University of Lampung, Indonesia

University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia

University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia

University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia

University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia

Mega Mariska, S.E., M.E.

University of Lampung, Indonesia

Parallel Session and Field Manager

Resha Moniyana Putri, S.E., M.Si. Fajrin Satria Dwi Kesumah, S.E., M.FBE. Syarifah Nurbaiti, S.Pd.I., M.Pd.I. Rizka Malia, S.E., M.E.

IT and Documentations

Apriyandi Dony Oktavianto, A.Md. Fergiawan Prastowo, S.Kom. Rendra Murdiansyah Adel Marzi, A.Md.

Technical Program Committee

Prof. Dr. Ernie Hendrawati, S.E., M.Si. Prof. Yuliansyah, S.E., M.S.A., Ph.D., Akt

Prof. Dr. Norhayati Mohamed Prof. Dr. Dominik Mahr Prof. Dr. Andreas Kaplan

University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia

University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia University of Lampung, Indonesia

University of Lampung, Indonesia University of Lampung, Indonesia Universiti Teknologi Mara, Malaysia School of Business and Economics, Netherland

Kühne Logistics University, Germany

Preface

The Proceedings of the 7th International Conference of Economics, Business, and Entrepreneurship (ICEBE), which was held in Shah Alam, Selangor, Malaysia on September 4-5, 2024, are presented with enormous pride and honor. The conference theme, "Artificial Intelligence: Reshaping Industries and Markets," underscores the pressing and captivating necessity to investigate the ways in which AI is transforming industries worldwide, redefining market structures, and presenting new opportunities for innovation and growth in the business environment. The event's proceedings are a testament to the wealth of knowledge and forward-thinking ideas that academicians and practitioners from a variety of disciplines shared.

The University of Lampung, Indonesia, in partnership with Universiti Teknologi Mara (UiTM), Malaysia, organized this esteemed conference. The successful partnership between these two esteemed institutions created a platform for the exchange of ideas and the fostering of international cooperation by bringing together prominent academics, researchers, and industry professionals from across the globe. We are especially appreciative of UiTM's provision of the venue and facilities, which facilitated the offline segments of the conference in the dynamic academic environment of Shah Alam. Their assistance was essential in guaranteeing the success of our shared mission and the seamless execution of this event.

Our esteemed keynote presenters deserve special recognition for their contributions, which established the tone for the conference's explorations. The presentations delivered by Yuliansyah from the University of Lampung, Indonesia, Norhayati Mohamed from Universiti Teknologi Mara, Malaysia, Dominik Mahr from the School of Business and Economics in the Netherlands, and Andreas Kaplan from Kühne Logistics University, Germany, were all inspiring, providing new perspectives on the intersection of artificial intelligence, business strategy, and market dynamics. Their insights were invaluable in establishing the context for the subsequent discussions and emphasized the critical role of AI in shaping the future of business and entrepreneurship.

The papers presented in these proceedings discuss a diverse array of subjects that underscore the theoretical and practical aspects of AI's role in the transformation of industries. These contributions showcase the scope of research and innovative thinking that is influencing the future, from forward-thinking analyses on how AI is reshaping market behavior to case studies on the application of AI in various sectors. Each paper is a substantial stride toward comprehending the potential of AI to facilitate sustainable and inclusive progress, in addition to economic development. This compilation serves as a testament to the conference's collaborative spirit, which was exemplified by the engaging exchange of ideas among scholars, industry specialists, and practitioners. We aspire that the insights and discoveries contained within these pages will serve as a catalyst for additional research, foster new partnerships, and facilitate progress in both academia and industry.

We are grateful to the organizing committee for their diligent efforts in facilitating the successful completion of this conference, as well as to all participants for their contributions. The discussions that have been initiated at this conference are expected to have a lasting impact on the disciplines of economics, business, and entrepreneurship, particularly in relation to the ongoing transformation brought about by artificial intelligence. We are confident in this.

It is our wish that the proceedings of ICEBE 2024 will be a valuable resource for researchers, practitioners, and policymakers, and that they will contribute to the ongoing dialogue regarding the role of AI in the industries and markets of the future.

Angga Febrian

Contents

Accounting

A Bibliometric Analysis using Biblioshiny: Environmental, Social and Governance (ESG) and Financial Performance Jordan Bimandama, Sudrajat Sudrajat, Liza Alvia	1
A Commitment to Implementing Environmental, Social, and Governance Reporting for Better Sustainability in the ASEAN Market Duwi Agustina, Rindu Rika Gamayuni, Agrianti Komalasari	24
A Systematic Literature Review Readability of Accounting Information: Contribution and Challenges Eha Nugraha, Einde Evana, Liza Alvia	37
Analysis Of Determinants Of Credit Risk And Non-Performing Financing (Npf) In Islamic Banks (A Study On Islamic Banks Registered With The Financial Services Authority (Ojk)) Ayi Saprudin, Sudrajat Sudrajat, Usep Saepudin	54
Analysis of Linguistic Errors in Students' Writing in the Accounting Department Sri Suningsih, Lidya Ayuni Putri, Harsono Edwin Puspita	68
Assessing the Use of Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) Using the Unified Theory of Acceptance and Use of Technology (UTAUT) Method in SOE-assisted MSMEs: Digital Literacy as a Moderating Variable Sri Astuti, Rika Rindu Gamayuni, Agriati Komalasari	82
Behavior and Artificial Intelligence: Ethical Impact Investment Decision on Capital Market Atika Lusi Tania, Einde Evana, Trijoko Prasetyo, Era Yudistira, Lella Anita	91
Community Service to Foster Indonesian Tax-Smart Small and Medium Enterprises Ratna Septiyanti, Elmyra Zerlina	113
Corporate Social Responsibility (CSR) Disclosure on Financial Performance in Manufacturing Companies on the Indonesia Stock Exchange Rita Octaviani, Fitra Dharma	120
Factors Influencing E-Commerce-Based AIS Adoption: A Case of Life Style and Perceptions Nur Fitria, Budi Septiawan, Muhamad Ichsan Rauf	129
Disclosure of Key Audit Matters (KAM) on Audit Quality: A Literature Study Irma Yolanda Japasindo, Rindu Rika Gamayuni, Sudrajat Sudrajat	145
ESG Challenges: How Green Performance Change the Game for Company's Market Performance Ayu Dwiny Octary, Syaharani Noer Fathia, Rona Majidah	157
Fraud at University: Recent Research Developments Alvis Oktanza Fayardi, Rindu Rika Gamayuni, Saring Suhendro	164

Fraud Hexagon and Corruption: A Systematic Literature Review Elis Fitriyani, Rindu Rika Gamayuni, Saring Suhendro	173
Fraud Hexagon Research Trends in the Context of Government: A Bibliometric Analysis Rio Kurniawan, Rindu Rika Gamayuni, Liza Alvia	187
Income Smoothing in the Indonesian Food and Beverage Sector: The Role of Managerial Ownership, Profitability, Leverage, and Company Size Aulia Putri Maharani, Fitra Dharma	202
Mitigating Budgetary Slack in Local Governments: An Emerging Country Case Delli Maria, Rindu Rika Gamayuni, Fajar Gustiawaty Dewi, Dian Mustika	216
Organisational Competence in Mediating Strategic Planning towards Organisational Performance in Social Enterprise Noor Azaliah Jaafar, Zuraidah Mohd Sanusi, Nor Azida Mohamed, Ataina Hudayati	231
SDGs Report of Islamic Higher Education Institutions Nur Wahyu Ningsih, Einde Evana, Sudrajat Sudrajat	252
The Impact of Accountability, Transparency, Organizational Culture and Internal Control Systems on Lampung Tengah Government Performance Rieka Ramadhaniyah, Saekarini Yuliachtri, Dian Mustika, Senen Sentosa	260
The Impact of Compensation Schemes on Improving Employee Performance of Universitas Lampung Herpratiwi Herpratiwi, Fatkhur Rohman, Heru Wahyudi, Aryan Danil Mirza BR, Annisa Nur Utami, Annisa Sonia	272
The Impact of Cost to Income Ratio on Firm Value with Net Interest Margin as a Mediating Variable in the Banking Sector of ASEAN-5 Countries Adli Rikanda Saputra, Rindu Rika Gamayuni, Sudrajad Sudrajad	282
The Influence of Asset Growth, Company Size, Investment Decisions, Funding Decisions, Dividend Policy On Firm Value: A Study Literature Ahmad Rafinur, Fajar Gustiawaty Dewi, Liza Alvia	296
The Influence of Professional Ethics, Competence, and Work Experience on Audit Quality: Evidence from Public Sector Auditors Fitri Agustina, Rindu Rika Gamayuni, Mega Metalia, Aica Diana Putri	311
The Role of the AGROW Application in Encouraging Farmers' Economic Independence through Wider Market Access Agrianti Komalasari, Nindytia Puspitasari Dalimunthe, Kamadie Sumanda Syafies, Lidya Ayuni Putri	321
Transforming Business with AI: Impacts, Challenges and Opportunities Risma Amalia, Jingga Paradita, Rayhana Qurrota Aini, Sudrajat Sudrajat, Aryan Danil Mirza. BR, Rian Satria Prayoga	334
Economic Development	
A Literature Review on The Integration of Corporate Social Responsibility in Corporate Strategy M Ahadi Nouvan, Satria Bangsawan, Mahrinasari MS	347

Analysis of Financial Technology Impact on Financial Stability in order to support the National Strategy for Financial Inclusion of ASEAN Countries Dian Fajarini, Nurbetty Herlina Sitorus, Emi Maimunah	359
Analysis of Foreign Direct Investment For Economic Growth In Indonesia Rama Sugiyanto, Nadia Sabila Al'Haq, Titis Aditya Handayani, Aman Kraidam	372
Analysis of Leading Sectors and Their Role in Income Inequality in Bandung Regency Dery Majid Muhadzdzib, Tete Saepudin, Junastio Andika Putra, Gugum	384
Mukdas Sudarjah	
Analysis of the Influence of Regional Independency, Capital Expenditure Levels and Economic Growth on the Human Development Index of Lampung Province 2015-2022	395
Akbar Bayura, Moneyzar Usman	
Behaviour Financial Development (Literature Review Based on Connected Papers AI) Rahmah Dianti Putri, Mahatma Kufepaksi, Sri Hasnawati	409
Bibliometric Analysis of The Literature Review on The Use of Artificial Intelligence (AI) In Supporting Poverty Analysis Ukhti Ciptawaty, Ambya Ambya, Nairobi Nairobi	417
Boosting Performance at Pulau Pasaran Cooperative: How Financial Literacy	433
Training with Excel Drives Growth Nairobi Nairobi, Ernie Hendrawaty, Sudrajat Sudrajat, Neli Aida, Adli Rikanda Saputra	
Development Strategy Potential Economic Sectors of Peatland Rengat Subdistrict	446
Yelly Zamaya, Arifudin Arifudin, Eriyati Eriyati	
Ecological Footprint Study as an Indicator of Sustainable Economic Development in ASEAN Countries Ida Budiarty, Zulfa Emalia	456
Economic Independence Through Women's Empowerment for Families at Risk of Stunting in Teluk Pandan District Zulfa Emalia, Emi Maimunah, Imam Awaluddin, Dian Fajarini	465
Exploring of Competitiveness Edge of Indonesian Creative Products in the Chinese and Japanese Markets Tubagus Arya Abdurachman, Ambya Ambya, I Wayan Suparta, Arivina Ratih Yulihar Taher	474
Factors That Influence Dependency Ratio In Sumatera Island Emi Maimunah, Nurbetty Herlina Sitorus, Dian Fajarini	496
Food Security of Low-Income Households in Lampung Province and Its Relationship with Asset Ownership and Internet Access Arivina Ratih, I Wayan Suparta, Prayudha Ananta, Zakiya Rakha Fadhillah	506
Investigating the Relationship between Renewable Energy Consumption, Foreign Direct Investment, Fuel Exports and Economic Growth: Evidence from Countries Southeast Asia region Khavid Normasyhuri, Ambya Ambya, I Wayan Suparta, Arivina Ratih Yulihar	513
Taher	

Navigating Economic Growth: The Roles of AI Readiness, Trade Openness, Inflation, and Unemployment in ASEAN-7 Wulan Kurniasari, Adi Rahmansyah, Gharas Umara, Beta Mustika Wati	534
Readiness of the Tourism Support Sector in Lampung Province to Improve Regional Economic Development Ade Nasrullah, Arivina Ratih Yulihar Taher, Resha Moniyana Putri, Nanda Emalia	551
Socio-Economic Vulnerability Through The Lvi Approach (Livelihood Vulnerability Index) Towards Flood Disasters In The Coastal Area Of Bandar Lampung City Resha Moniyana Putri, Toto Gunarto, Muhammad Husaini	559
Study of Climate Change Issues in the Context of Economics and Energy Imam Awaluddin, Zulfa Emalia	570
Testing Causality Models in the Indonesia-Malaysia-Thailand Growth Triangle (IMT-GT) Manager Heman, Arivina Batih, Haru Wahyudi, M. Julian Tama	579
Moneyzar Usman, Arivina Ratih, Heru Wahyudi, M. Julian Tama	
The Role of Tourism to Increasing GDP (Evidence From Indonesia & Republic of Korea)	588
Bryan Alvaro Tabaga, Dikdik Kusdiana, Restu Suryaman, Shalma Maryam Nuraini	
Management and Business	
A Literature Review on the Role of Intellectual Capital to Increase Competitive Advantage Rani Anwar, Satria Bangsawan, Ayi Ahadiat	597
Anticipating the Future: An Exploration of the Business Transformation Undertaken by Blackrock Incorporation against the Presence of Cryptocurrencies William Ben Gunawan, Andrianto Widjaja	609
Artificial Intelligence Adoption in Marketing Heditia Umi Ismulyani, Satria Bangsawan, Dorothy Pandjaitan	626
Brand Trust Through Green Internal Marketing : A Literature Review And Its Implications For Higher Education Indonesia-Malaysia Vitratin Vitratin, Satria Bangsawan, Dorothy Rouly Haratua Pandjaitan	634
Cultural and Strategic: Logistics Collaboration and Supply Chain Performance Model For Small and Medium Enterprises Suryadi Hadi, Kadek Agus Dwiwijaya, Mohammad Ali Murad, Ni Luh Verha Anjany, Stiven Thomas	647
Determinants of Behavior in Using The Bibit Application For Mutual Fund Investments In Indonesia Sabda Bayu Arifsa, Satria Bangsawan, Roslina Roslina	657
Digital Marketing Optimization for Salted Anchovy MSMEs in Bandar Lampung City Dicky Rizky Ramadhan Effendi, Mutiara Aziza Ramadhani, Surya Baskara Saputra, Ghina Erza Fortuna, Roslina	668
Dynamic Capability: Conceptual and Contextual Maya Yusnita, Satria Bangsawan, Ayi Ahadiat	680

Eco-friendly Product Training for Young Generation in Kemiling, Bandar Lampung, District Indonesia Angelene Cornelia Siregar, Naufal Rafiqi Anas, Marsyah Dinda Fajriah Siregar, Lis Andriyani, Yuniarti Fihartini	690
Enhanced Quality of Work Life as a Catalyst for Employee Performance: Examing the Mediating Roles of Psychological Empowerment and Job Satisfaction	696
Rama Fajar Shidiq, Muhammad Zain Alfain, Vitradesie Noekent	
Formulation of a Business Strategy to Improve Educational Tourism on Pasaran Island	713
Nindytia Puspitasari Dalimunthe, Dwi Asri Siti Ambarwati, Dorothy Rouly Haratua Pandjaitan	
How Domestic and Foreign Assets Interact Through Granger Causality and Dynamic Models	725
Thomas Andrian, Edwin Russel, Aryan Danil Mirza BR, Ukhti Ciptawaty	
Impact of Social Media Marketing, Brand Equity on Intention to Buy Beauty and Body Care Product	739
Wiwik Damayanti, Mahrinasari MS, Satria Bangsawan	
Increasing Purchase Intention Of Electric Vehicles And Its Influencing Factors	748
Dwi Asri Siti Ambarwati, Mutiasari Nur Wulan, Lidya Ayuni Putri, Luthfi Firdaus	
Influence of Digital Marketing Moderated by Trust in the Institution on Attracting New Students at Private Universities in Indonesia	765
Saddam Hussein Inonu, Satria Bangsawan, Dorothy Rouly Haratua Pandjaitan	
Investment Opportunity and Size: Do They Matter for Firm Performance?	775
M Firza Raditya, Bayu Dwi Hermawan, Nindytia Puspitasari Dalimunthe	
The "Buy Now, Pay Later" Payment System's Role in Triggering Impulse Buying with Self-Control as Moderation	780
Yuniarti Fihartini, Mudji Rachmat Ramelan, Driya Wiryawan, Rafika Indi Qut Ratuain, Dinniyah Salsabila	
The Effect of Financial Knowledge and Financial Attitude on Financial Behavior of Generation Y in Indonesia	790
Irham Lihan, Nurul Husna, Rangga Aldiansyah Saputra, Anggun Almardia	
The Influence of Social Media Marketing On Brand Awareness and Its Impact On The Purchase Decision Of Train Passengers (A Study on Argo Parahyangan Passengers on the Bandung-Jakarta Route)	798
Andhyka Fujangga Manahrasa, Yudhi Koesworodjati, Popo Suryana, Mujibah A. Sufyani	
The Potential Demand for Credit to Enhance the Performance of Small and Medium-Sized Enterprises in South Lampung Regency	811
Lidya Ayuni Putri, Yuniarti Fihartini, Angga Febrian	
The Role of Entrepreneurial Education and Talent Management: Enhancing Leadership Mindset of Higher Education Students in the Society 5.0 Era Rubi'ah Sugiarti, Febrialdy Hendratawan, Novi Mela Yuliani	821

The Role Of Implementing Halal Logistics Value Chain On The Business Performance Of MSMEs Food And Beverages In The City Of Bandar Lampung, Indonesia	834
Igo Febrianto, Dorothy Rouly Haratua Pandjaitan, Nurul Husna, Riyan Ramadhan, Lidia Nirwana, Angga Febrian	
Traveloka Transformation Strategy in Facing Circular Economy Issues (Study Using Kotter Theory) Arif Harry Budiman	845