BOOK OF ABSTRACTS

THE 4TH INTERNATIONAL CONFERENCE ON EDUCATION, ECONOMICS, BUSINESS,ENTREPRENEURSHIP, AND FINANCE (ICEBEF) 2025

"Artificial Intelligence (AI) and Digital Innovation for Competitive and Sustainable Global Economy"

Universitas Pendidikan Indonesia
Bandung, 4 November 2025

Organized By

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Preface



On behalf of the Organizing Committee, it is my great pleasure to welcome you to the 4th International Conference on Education, Economics, Business, Entrepreneurship, and Finance (ICEBEF 2025), held on 4 November 2025. Guided by the theme **"Artificial Intelligence (AI) and Digital Innovation for a Competitive and Sustainable Global Economy"**, this conference provides a scholarly forum to exchange ideas, present empirical findings, and advance robust discussions across interdisciplinary domains.

This Abstract Book reflects the collective contributions of researchers, practitioners, and students who share a commitment to knowledge creation and societal impact. We extend our sincere appreciation to all authors, reviewers, keynote and invited speakers, and partners for their dedication and support. We hope the work compiled here will stimulate meaningful collaboration, enrich academic discourse, and inspire future research and innovation.

Sincerely,
Chair of ICEBEF 2025
Dr. Heny Hendrayati, S.IP., M.M.

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ABS-ICEBEF-25001

Artificial Intelligence for MSMEs: Adoption Landscape and Opportunities in the Digital Era

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Abstract

The development of Artificial Intelligence (AI) has increasingly influenced how micro, small, and medium enterprises (MSMEs) operate and compete in the digital era. This study descriptively examines the utilization of AI within the context of MSMEs in Indonesia. Data were collected through a survey of 350 MSME actors in Java Island as the unit of analysis. From this number, 107 respondents were selected as the research sample using purposive sampling, targeting those who met the criteria of operating for more than five years, generating annual revenue above 2.5 billion rupiah, and actively adopting digital tools. The findings reveal that AI use among MSMEs remains relatively limited, primarily in digital marketing, customer service, and basic automation. Nevertheless, AI offers substantial opportunities for MSMEs to enhance efficiency, expand market reach, and strengthen competitiveness. The main challenges encountered are limited knowledge, resources, and technological readiness. This study provides an initial overview of AI adoption among MSMEs in Indonesia and highlights the importance of support strategies and digital capacity-building to enable MSMEs to optimize AI for business sustainability.

Keywords: Artificial Intelligence; MSMEs; Digitalization; Descriptive

Topic: Economics

ABS-ICEBEF-25004

Analysis of career interest in the hospitality industry among Generation Z in Tasikmalaya City

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Abstract

This study aims to analyze the influence of employer branding on Generation Z's interest in choosing a career in the hospitality industry in Tasikmalaya City. With Generation Z becoming increasingly dominant as part of the new workforce, the hospitality industry faces strategic challenges in attracting superior talent with different characteristics, preferences, and work expectations compared to previous generations. This study employed a quantitative approach by distributing questionnaires to 150 respondents consisting of final-year students and recent graduates in Indonesia. The employer branding variable was operationalized into five dimensions: economic value, development value, social value, work environment, and organizational reputation. Data analysis was conducted using multiple linear regression to test the simultaneous and partial effects between variables. The results show that employer branding simultaneously has a significant effect on Generation Z's interest in pursuing a career in the hospitality sector. Partially, the development value dimension—which includes learning opportunities and career paths—and the work environment dimension—which includes a positive organizational culture and flexibility—are the dominant factors driving Generation Z's interest. Meanwhile, the economic value dimension remains a consideration, but does not occupy a primary position as a pull factor

Keywords: Generation Z, Career Interest, Hospitality Industry, Human Resource Management

Topic: Economics

ABS-ICEBEF-25023

SOCIAL ENTREPRENEURSHIP EMPOWERING THE WOMEN COMMUNITY OF THE PASAR KERAMAT

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Abstract

Social entrepreneurs are agents of social change encompassing welfare, education, and health. This study aims to determine how to realize social entrepreneurship through empowering women of the Pasar Keramat. The Pasar Keramat was built in 2022 on 1.2 hectares of local community land that was previously a garbage dump surrounded by a bamboo forest. Community empowerment, particularly women, as a resource for economic development oriented toward gender equity and social inclusion aims to foster social entrepreneurship and improve the economy, impacting community welfare through innovations of the Pasar Keramat. The study used a descriptive method with a qualitative approach. Data collection techniques included interviews, observation, and documentation. The informants were managers, coordinators, and traders of the Pasar Keramat. Case analysis was used to analyze the data, hoping to identify the steps needed to empower the community toward social entrepreneurship. Planning and collaboration between managers, traders, and the community to create social entrepreneurship, a creative economy, and community welfare by developing the capabilities and skills of the community, especially women, through of the Pasar Keramat

Keywords: social entrepreneur, empowering women, Pasar Keramat

Topic: Economics

ABS-ICEBEF-25026

STRATEGIC BUSINESS PLAN FOR ESTABLISHING A BUILDING MATERIALS STORE IN TASIKMALAYA

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Abstract

The production of building materials has become a well-established industry in many countries, and the use of these materials is typically segmented into specialized trades, including carpentry, plumbing, roofing, and insulation work.This study examines the feasibility of establishing a building supply store under PT Toko Bangunan BMS, using Timmons' entrepreneurial model and Internal–External Factor Analysis. Based on the Timmons Model of Entrepreneurship, PT Toko Bangunan BMS is considered feasible to operate. This conclusion is supported by several key factors, including a large and expanding market potential, which provides a positive foundation for the company's growth and sustainability. Furthermore, with the support of qualified human resources and a well-structured management team, PT Toko Bangunan BMS has a strong opportunity to achieve competitive advantage and successfully capture a significant share of the market.

Keywords: Business Planning; Feasibility Study; Timmons Model; Internal–External Factor Analysis

Topic: Economics

ABS-ICEBEF-25027

Analysis on the Impact of US Tariff Policy on the Trade Performance of SME in China from the Perspective of Asymmetric Game

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Abstract

Under the framework of asymmetric game theory, U.S. tariff policies exhibit a "shock-transfer-differentiation" pattern for China's small and medium-sized export enterprises. This study focuses on China's exports to U.S. SMEs, constructing a theoretical model of "tariff policy intensity (TAR) -tariff asymmetry (ASY) -trade flow (TRA) -export performance (EXP) -economic performance (ECO)" based on asymmetric game theory. The model was validated using SmartPLS through questionnaires from 51 SMEs across four provinces. Results reveal: 1) Tariff policy intensity (TAR) shows a significant positive direct impact on trade flow (TRA) and export performance (EXP), contradicting the initial negative hypothesis and likely stemming from short-term cost transfer effects; 2) Export performance (EXP) serves as the core mediating factor for policy shock transmission, with short-chain mediation paths like "ASY→EXP→ECO" and "TAR→EXP→ECO" showing significant and maximal effects, while trade flow (TRA) demonstrates transmission failure due to insufficient supply chain resilience; 3) Tariff asymmetry (ASY) amplifies policy uncertainty to exert a significant negative mediating effect on export performance (EXP), but disrupts transmission to trade flow (TRA). Based on empirical findings, this study proposes optimization strategies from SME perspectives including export pricing and customer structure adjustments, strengthening supply chain autonomy, and establishing tariff policy early-warning mechanisms, providing references for SMEs to mitigate tariff impacts and enhance trade resilience.

Keywords: Asymmetric games; United States tariff policy; SMEs; Export performance; Structural equation mode

Topic: Economics

ABS-ICEBEF-25028

The Influence of Financial Literacy, Accounting Information Transparency, and Individual Income on Investment Decision-Making in the Capital Market (A Case Study on Employees of PT. Puteramas Teguh Jaya)

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Abstract

This study aims to analyze the influence of financial literacy, accounting information transparency, and individual income on investment decision-making in the capital market. The research employed a quantitative approach, with data collected through an online questionnaire (Google Form) using a Likert scale. The sampling technique applied was non-probability sampling, with a total of 85 respondents. Multiple linear regression analysis was conducted to test both partial and simultaneous effects among the variables. The results show that financial literacy significantly affects investment decision-making, with a significance value of 0.004 < 0.05, indicating that higher financial literacy leads to better investment decisions. Accounting information transparency also demonstrates a significant effect with a significance value of 0.003 < 0.05, emphasizing that openness in financial reporting plays a crucial role in building investor trust. Individual income has a significant influence as well, with a significance value of 0.002 < 0.05, suggesting that income levels affect both the capacity and willingness of investors to make decisions. Furthermore, the F-test yielded a significance value of 0.000 < 0.05, confirming that financial literacy, accounting information transparency, and individual income simultaneously have a significant impact on investment decision-making in the capital market.

Keywords: financial literacy, accounting information transparency, income, investment decision-making, capital

Topic: Economics

ABS-ICEBEF-25041

Customer Trust in the Digital Era: The Role of Transparency and Accountability in Insurance Services

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Abstract

Digital transformation has changed the way the insurance industry operates and interacts with customers. Digitization of services brings efficiency and ease of access, but also poses new challenges related to transparency, accountability, and customer trust. This study aims to analyze the influence of service digitization on customer trust with transparency and accountability as mediation variables. The research method employed an explanatory quantitative approach with 101 respondents who are digital insurance customers in Indonesia. The data was analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with the help of SmartPLS 4. The results of the study show that the digitization of services has a positive and significant effect on customer accountability and trust, and accountability plays a role as a partial mediating variable in this relationship. Meanwhile, the transparency variable does not meet the criteria of convergent validity, so it is excluded from the empirical model, although it is still maintained in theoretical discussions. These findings confirm that customer trust in the digital era is built not only through technological innovation but also through the company's responsibility and integrity in providing accountable digital services. Theoretically, this study expands the literature on digital trust governance by emphasizing that accountability is the core of digital trust formation. In practical terms, the study's results provide recommendations for insurers and regulators to strengthen digital accountability systems, ensuring that technological transformation aligns with the principles of ethics, transparency, and fairness for customers.

Keywords: Digital insurance, customer trust, transparency, accountability, digital services, governance

Topic: Economics

ABS-ICEBEF-25046

Beyond the Standards: An Examination of Companies Operating without Implementing Financial Accounting Standards (SAK)

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Abstract

Financial statements have an important role in ensuring transparency, accountability, and reliability of information for stakeholders. In Indonesia, Financial Accounting Standards (SAK) are the main guidelines in the preparation of financial statements. However, in practice, many companies, particularly micro, small, and medium enterprises (MSMEs), have not formally adopted SAK, even though they have applied basic accounting principles. This study aims to analyze the extent to which companies that do not implement SAK still maintain the qualitative characteristics of financial information, namely relevance, reliability, comparability, and comprehensibility. This study employs a qualitative descriptive approach, using data obtained from interviews with four companies in the trade, health, and processed food sectors. The results of the study show that most companies do not understand the importance of SAK and still rely on external consultants for preparing financial statements. Financial statements are generally only prepared for tax purposes and do not meet adequate reporting standards. The main factors causing the non-implementation of SAK are limited human resources, lack of accounting literacy, and the perception that implementing SAK is not urgent for small businesses. This finding emphasizes the need for government support and accounting professional institutions to provide training and assistance in implementing SAK EMKM, thereby improving the quality of MSME financial reporting.

Keywords: Financial Accounting Standards (SAK), Financial Reporting, Qualitative Characteristics, Transparency, Accountability, Non-Adoption

Topic: Economics

ABS-ICEBEF-25048

GREEN ECONOMY POLICIES IN ACHIEVING SUSTAINABLE DEVELOPMENT GOALS THROUGH THE RENEWABLE ENERGY SECTOR: SYSTEMATIC LITERATURE REVIEW

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Abstract

The rapid economic development and increasing energy consumption have posed significant challenges to global environmental and social sustainability. The dominance of fossil energy has led to an increase in carbon emissions, making the transition to a green economy and the use of renewable energy critical solutions for achieving the Sustainable Development Goals (SDGs), particularly SDG 7 on affordable and clean energy. This study analyses green economy policies in achieving SDGs through the renewable energy sector using the Systematic Literature Review (SLR) method. Based on 12 articles analyzed, the main findings show that green economy policies, through the development of renewable energy and green finance, positively impact sustainable economic growth and carbon emission reduction in various countries. Furthermore, the increase in renewable energy consumption has also been shown to support the reduction of social inequalities and improve welfare. This study aims to analyze the role of the green economy in achieving the SDGs through the renewable energy sector using this SLR method, with the expectation of providing a more comprehensive understanding of its effectiveness in supporting the sustainable energy transition in Indonesia.

Keywords: Green Economy, Renewable Energy, Sustainable Development Goals (SDGs), Systematic Literature Review

Topic: Economics

ABS-ICEBEF-25049

The Influence of Demographic Factors and Work Environment on Employee Turnover Intention in The FMCG Industry: A Quantitative Study Supported by Thematic Analysis

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Abstract

The high level of turnover intention in the Fast-Moving Consumer Goods (FMCG) industry presents a strategic challenge in human resource management. As one of the fastest-growing sectors in Indonesia, the FMCG industry plays a crucial role in supporting the national economy. However, limited empirical studies have examined the influence of demographic and work environment factors, particularly within manufacturing-based FMCG companies in emerging markets such as Indonesia. This study analyzes the effect of demographic characteristics and work environment as independent variables on employee turnover intention as the dependent variable within an FMCG manufacturing company in Bandung-Majalengka, Indonesia. The research adopts a quantitative approach supported by thematic analysis, where quantitative data serve as the main method and qualitative insights enrich the interpretation. Data were collected from 100 employees using valid and reliable questionnaires (item-total correlation >0.2; Cronbach's Alpha >0.7), followed by thematic analysis of open-ended responses. The results of multiple regression analysis show that the work environment has the most dominant and significant effect in reducing turnover intention ($\beta = -1.124$; $p < 0.001$), explaining 78% of the variance ($R^2 = 0.78$). Gender and generation also show significant effects while age, education and income do not. The findings suggest that FMCG companies should strengthen non-financial work environment aspects by improving facilities, ensuring fair HR policies, optimizing rest periods and shift systems, and enhancing two-way communication.

Keywords: Employee Turnover Intention; Demographic Factors;Work Environment; Employee Ownership; FMCG Industy

Topic: Economics

ABS-ICEBEF-25055

The Synergy of Agile Leadership and Digital Collaboration: Driving Innovation Team Productivity in a Remote Work Environment

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Abstract

The global transformation towards remote and hybrid work models has compelled organizations to adopt new leadership paradigms and technologies to maintain productivity and foster innovation. This literature review aims to analyze the synergistic relationship between agile leadership, the use of digital collaboration tools, and the productivity of remote innovation teams. The method employed is a systematic literature review of various academic sources and industry reports. Key findings indicate that agile leadership serves as a crucial cultural catalyst, with principles such as empowerment, transparency, and servant leadership creating a work environment based on trust and autonomy. Digital collaboration tools act as operational mediators, enabling the application of agile practices in a virtual context and facilitating effective synchronous and asynchronous communication. The synergy between this leadership and technology is shown to significantly enhance productivity through workflow efficiency and to drive innovation by fostering psychological safety, which is essential for teams to experiment and take risks. In conclusion, the strategic integration of an adaptive leadership model and the right technological infrastructure is not merely additive but a fundamental prerequisite for achieving superior performance in innovation teams in the era of distributed work.

Keywords: agile leadership; digital collaboration tools; remote work; team productivity; innovation ss

Topic: Economics

ABS-ICEBEF-25062

The Development of QRIS Technology in Driving Digital Payment Transformation in Indonesia: Literature Review

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Abstract

This literature review discusses digital transformation through the implementation of the Quick Response Code Indonesian Standard (QRIS) as a national digital payment instrument. The research method used is a Systematic Literature Review (SLR) to identify and launch previous studies related to the use of QRIS in promoting financial inclusion and transaction efficiency by searching using Scopus, Web of Science, and Google Scholar published within the last 10 years. The implementation of QRIS provides convenience for businesses and consumers through practical, fast, and secure transactions, and supports more transparent financial records. This literature review also explains the main advantages of QRIS lie in interoperability, transparent costs, and a high level of trust due to being under the regulations of Bank Indonesia and the Financial Services Authority. Thus, QRIS has proven to be an inclusive digital payment solution and an important pillar in realizing an integrated and competitive national digital financial ecosystem.

Keywords: QRIS, digital payment, digital transformation, financial inclusion, interoperability

Topic: Economics

ABS-ICEBEF-25071

STRATEGY FOR DEVELOPING THE CREATIVE ECONOMY SECTOR

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Abstract

The creative economy is one of the drivers of economic growth in Indonesia, contributing significantly to GDP and job creation, particularly through MSMEs. Despite its great potential, this sector faces obstacles in the form of limited human resources, market access, capital, and the digitalization gap. This study aims to identify strategies for developing the creative economy in Indonesia. The method used is qualitative, based on a Systematic Literature Review (SLR) with the PRISMA protocol. Of the 243 articles identified, 20 articles met the inclusion criteria and were analyzed thematically. The results of the study show that the development of the creative economy requires a multidimensional strategy. The main strategies identified include strengthening human resource capacity, product innovation, digital promotion and marketing, developing supporting infrastructure, and triple helix and penta helix collaboration. The application of the Strength–Opportunity strategy proved to be effective in utilizing internal potential to capture external opportunities. In addition, the cluster model in certain sub-sectors, such as culinary, crafts, and fashion, encouraged increased competitiveness and regional identity. These findings confirm that the integration of these strategies can strengthen the creative ecosystem, enhance local competitiveness, and promote sustainable economic growth. This research contributes by providing a strategic framework that can be used as a reference for policymakers and practitioners in developing the creative economy in Indonesia.

Keywords: creative economy, development strategy, MSME's, innovation, collaboration.

Topic: Economics

ABS-ICEBEF-25072

THE INFLUENCE OF FINANCIAL LITERACY, INVESTMENT KNOWLEDGE WITH ARTIFICIAL INTELLIGENCE ON THE INVESTMENT INTEREST OF GENERATION Z IN THE CAPITAL MARKET

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Abstract

Artificial Intelligence (AI) is a form of technological innovation that provides benefits and convenience for humans. The implementation of Artificial Intelligence has revolutionized the financial sector in terms of investment interest. This study aims to determine the effect of financial literacy and investment knowledge through Artificial Intelligence (AI) on Generation Z's investment interest in the capital market. This research method uses a quantitative approach. The population in this study is Generation Z and is currently studying as a student. The sample used was 100 students. The data collection method used a questionnaire and the analysis used was multiple linear regression through the SPSS program. The results of the study show that financial literacy has a positive effect on Generation Z's investment interest in the capital market and investment knowledge through Artificial Intelligence (AI) has a positive effect on Generation Z's investment interest in the capital market.

Keywords: Financial Literasi,Investment Knowledge, Artificial Intelligence

Topic: Economics

ABS-ICEBEF-25075

PENGARUH KERAGAMAN PRODUK, KUALITAS PRODUK, DAN HARGA TERHADAP KEPUTUSAN PEMBELIAN PADA ARMILA SYAR'I DI INDONESIA

THE INFLUENCE OF PRODUCT DIVERSITY, PRODUCT QUALITY, AND PRICE ON PURCHASING DECISIONS AT ARMILA SYAR'I IN INDONESIA

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Abstract

In today's modern era, fashion has a significant impact on economic activities worldwide, especially in developing countries, one of which is Indonesia. The development of fashion trends cannot be separated from the increasingly sophisticated technological advancements. Industry players utilize this technology as a source of inspiration and a means to innovate, creating products that align with modern tastes and lifestyles in order to attract consumer interest and remain competitive in the market. Along with the flow of global modernization, fashion has now become a part of social identity in human life. The continuously growing trend of syar'i fashion also encourages the growth of sharia-based businesses, as more designers present various clothing models that are favored by Muslim men and women. Public awareness of the importance of covering the aurat is also increasing, making syar'i clothing not merely a style of dress but also a form of fulfilling religious values. This research aims to analyze and empirically prove the influence of product diversity, product quality, and price on purchasing decisions among consumers of Armila Syar'i in Indonesia. Data was collected through questionnaires from 100 respondents who are consumers of Armila Syar'i. The data analysis techniques included classical assumption tests (normality test, multicollinearity test), multiple linear regression analysis, and hypothesis testing (t-test and F-test). The results of the descriptive analysis show that consumer responses to Product Diversity, Product Quality, Price, and Purchasing Decisions are all within the Good criteria.

Keywords: Keywords: Product Diversity, Product Quality, Price, Purchasing Decisions, Armila Syar'i

Topic: Economics

ABS-ICEBEF-25083

THE MEDIATING ROLE OF BRAND TRUST BETWEEN SOCIAL MEDIA MARKETING AND ONLINE PURCHASE INTENTION

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Abstract

This study aims to analyze the effect of Social Media Marketing on Online Purchase Intention with Brand Trust as a mediating variable among consumers of Azarine skincare products. The growing intensity of digital marketing activities has not been fully accompanied by an increase in purchase intention, as consumers continue to consider trust and information credibility before making buying decisions. This research adopts a quantitative approach with a causal design. Data were collected through a Likert-scale questionnaire adapted from Kim and Ko (2012), consisting of 12 items covering Social Media Marketing (6 items), Brand Trust (3 items), and Online Purchase Intention (3 items). A total of 80 student respondents who were familiar with Azarine and actively used social media platforms such as Instagram and TikTok participated in this study. Data were analyzed using multiple linear regression with SPSS version 26. The results reveal that Social Media Marketing does not have a significant direct effect on Online Purchase Intention ($p = 0.213 > 0.05$), whereas Brand Trust shows a positive and significant effect ($p = 0.000 < 0.05$). Therefore, the influence of Social Media Marketing on purchase intention occurs indirectly through Brand Trust as a mediating variable. These findings support the Stimulus–Organism–Response (SOR) theoretical framework, highlighting the crucial role of brand trust in converting promotional exposure into purchase intention. Practically, local brands such as Azarine are encouraged to foster consumer trust through authentic, informative, and transparent social media content to enhance online purchase intention.

Keywords: Social Media Marketing; Brand Trust; Online Purchase Intention; Digital Marketing; Skincare Brand

Topic: Economics

ABS-ICEBEF-25084

INTEGRATING ARTIFICIAL INTELLIGENCE INTO DIGITAL MARKETING STRATEGY: ENHANCING CUSTOMER ENGAGEMENT AND VALUE CO-CREATION

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Abstract

The rapid advancement of digital technologies has positioned Artificial Intelligence (AI) as a key driver of innovation in marketing strategy. This study examines how AI integration in digital marketing influences customer engagement and value co-creation among Indonesian consumers. A quantitative approach was employed using data from 320 digital platform users aged 18–40, selected through purposive sampling based on their experience with AI-driven marketing tools such as chatbots, personalized recommendations, and predictive analytics. Data were analyzed using Structural Equation Modeling (SEM) with AMOS to test direct, indirect, and moderating effects. The results show that AI integration significantly enhances customer engagement ($\beta = 0.68$; $p < 0.001$) and value co-creation ($\beta = 0.29$; $p < 0.01$). Customer engagement mediates the relationship between AI integration and value co-creation ($\beta = 0.54$; $p < 0.001$), confirming its strategic role in strengthening digital marketing performance. Furthermore, digital literacy moderates the effect of AI integration on customer engagement, suggesting that consumers with higher digital competence experience stronger engagement with AI-based marketing interactions. These findings indicate that AI not only improves marketing efficiency but also fosters sustainable customer relationships through personalized digital experiences. The study contributes to the growing body of research on AI-driven marketing by providing empirical evidence from an emerging market context and offers practical insights for marketers to leverage AI tools in enhancing engagement and co-creating value with consumers in the digital era.

Keywords: Artificial Intelligence; Digital Marketing Strategy; Customer Engagement; Value Co-Creation; Structur

Topic: Economics

ABS-ICEBEF-25086

EMPOWERING COMMUNITY-BASED ENTREPRENEURSHIP IN INDONESIA THROUGH INCLUSIVE AND INNOVATIVE DIGITAL BUSINESS ECOSYSTEMS

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Abstract

As digital transformation accelerates globally, ensuring its inclusivity for rural and semi-urban communities becomes increasingly urgent. This study explores how inclusive and innovative digital business ecosystems (DBEs) empower community-based entrepreneurship (CBE) in Indonesia. Employing a qualitative case study design, this research focused on three entrepreneurial clusters in semi-urban areas of West Java, selected for their proactive digital engagement and policy support. A total of 12 community entrepreneurs, 3 local policymakers, and 4 platform enablers were recruited through purposive sampling. Data collection involved semi-structured interviews and two focus group discussions (FGDs), with thematic analysis conducted using inductive coding. Results reveal that DBEs improve market access, strengthen digital literacy, and foster socio-economic resilience, but their effectiveness depends heavily on trust, local leadership, and institutional mediation. Trust emerged as a key enabler, with adoption being higher in communities where digital platforms were endorsed by trusted local actors. Institutional intermediaries such as digital literacy centers and municipal incubators also played a critical role in facilitating technology diffusion. However, readiness for digital transformation varied across clusters, depending on infrastructure, human capital, and socio-cultural cohesion. To assess this readiness, the study introduces the Community Digital Ecosystem Readiness (Co-DER) framework, which evaluates four key dimensions: human, institutional, technological, and socio-cultural. Findings suggest that empowering CBE through DBEs requires not just access to platforms but systemic, context-sensitive, and socially embedded interventions.

Keywords: community-based entrepreneurship; Co-DER framework; social trust; digital readiness; institutional

Topic: Economics

ABS-ICEBEF-25092

Tasting with the Eyes and Ears: Visual–Auditory Cues as Drivers of Social Media Engagement

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Abstract

Digital platforms increasingly expose consumers to multisensory content, yet little is known about how cross-modal cues shape perceptions and behaviors in these environments. This study examines how visual and auditory stimuli influence perceived taste and subsequent engagement behaviors on Instagram. Drawing on mental imagery theory, we argue that digital cues activate taste-related simulations that guide consumer responses. We tested these relationships through a survey of followers of a leading Indonesian food vlogger (n = 317) and analyzed the data using partial least squares structural equation modeling (PLS-SEM). The results show that both visual and auditory cues significantly enhance taste perception, which in turn predicts greater engagement, including likes, comments, and shares. Taste perception also mediates the effects of sensory cues on engagement, underscoring its central role in shaping digital consumer behavior. These findings advance sensory marketing by extending cross-modal research into socially interactive contexts and provide empirical support for the explanatory power of mental imagery theory in digital environments. For managers, the results highlight the importance of designing multisensory content strategies that stimulate perceptual experiences and foster meaningful engagement in online communities.

Keywords: Cross-modal perception; Visual stimuli; Auditory stimuli; Taste perception; Sensory marketing; Social

Topic: Economics

ABS-ICEBEF-25094

The Impact of ESG Performance on Green Innovation: The Moderating Role of Risk Preference in Energy Sector Companies in Indonesia

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Abstract

This study aims to analyze the impact of Environmental, Social, and Governance (ESG) performance on Green Innovation in energy sector companies in Indonesia, with Risk Preference as a moderating variable. A quantitative approach was employed, utilizing secondary data from annual reports and sustainability reports of companies during the period 2019–2023. ESG performance was measured based on the Global Reporting Initiative (GRI) disclosure indicators, while Green Innovation was assessed through the intensity of environmentally friendly innovation disclosures. Risk Preference was represented by three financial indicators: Loan to Value (LTV), Debt to Income Ratio (DTI), and Financial Leverage (FL). Multiple linear regression and moderation interaction tests were conducted for analysis. The results indicate that only the social dimension of ESG significantly influences Green Innovation, whereas the environmental and governance dimensions do not show significant effects. Overall ESG performance positively affects Green Innovation. Risk Preference does not moderate the relationship between ESG and Green Innovation. These findings suggest that the success of green innovation is primarily driven by a company's social commitment and sustainability efforts rather than by financial risk structure or capacity. The study's implications highlight the importance of strengthening social aspects within ESG policies, particularly for energy companies facing clean energy transition pressures. Future research is recommended to explore other moderating variables such as environmental regulations, institutional ownership, or corporate culture to gain a more comprehensive understanding of the drivers of green innovation.

Keywords: ESG, green innovation, risk preference, energy sector

Topic: Economics

ABS-ICEBEF-25095

Digital Well-Being Work Systems: A Narrative Review on Innovating High-Performance HRM for Gen Z

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Abstract

The digital transformation of the workplace has created both opportunities and risks, especially for Generation Z employees who are heavily immersed in technology. While digitalization improves efficiency, it also contributes to digital exhaustion, mental health challenges, and increased turnover intentions. At the same time, organizations rely on High-Performance Work Systems (HPWS) to enhance productivity and competitiveness, yet these systems often overlook the importance of employee well-being in digital contexts.This paper introduces the concept of Digital Well-Being Work Systems (DWWS), an integrative framework that embeds digital well-being into HPWS practices. The objective is to balance organizational performance with employee health, resilience, and sustainability, particularly for the Gen Z workforce.Using a conceptual approach supported by literature analysis, the paper proposes a framework that links HR practices with digital well-being strategies. The model contributes to sustainable HRM discourse and offers practical insights for organizations designing healthier, high-performance workplaces in the digital era.

Keywords: Digital Well-Being, High-Performance Work Systems, Sustainable HRM, Generation Z, Future of Work

Topic: Economics

ABS-ICEBEF-25096

Analysing the Efficacy of Digital Marketing in Healthcare: Outcomes, ROI, and Challenges

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Abstract

The swift advancement of technology has generated both opportunities and challenges in the business sector, particularly within the healthcare industry. Currently, they encounter considerable difficulties in attracting and retaining patients due to shifting consumer habits and growing market competition. The healthcare sector is progressively embracing digital marketing techniques such as search engine optimization (SEO), social media marketing, content marketing, and targeted online advertising to boost patient engagement, establish brand credibility, and enhance health results. Nevertheless, the particular effectiveness, quantifiable return on investment (ROI), and built-in difficulties of these approaches necessitate thorough examination. This literature review seeks to combine current studies to assess the effectiveness of digital marketing in healthcare, particularly concerning its results, the indicators used to measure ROI, and the key obstacles encountered during its execution. A thorough review of the literature was performed. Academic journals reviewed by peers, industry reports, and pertinent case studies from databases like PubMed, Scopus, and Google Scholar were thoroughly investigated. Terms encompassed "digital marketing", "healthcare", "ROI", and associated phrases. Research was chosen based on its significance in assessing results, financial benefits, or addressing obstacles in execution.

Keywords: Online Promotion, Investment Returns (ROI), Effectiveness, Social Networks
Topic: Economics

ABS-ICEBEF-25099

Digital Investment and Financial Discipline: Exploring Gen Z's Personal Asset Management Behavior

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Abstract

This study aims to measure the level of understanding among Generation Z in Bandung regarding personal asset management behavior. The phenomenon of rising gold prices and the increasing trend of digital investment serve as the background of this research, where Generation Z is recognized as a tech-savvy cohort yet often vulnerable to fear of missing out (FOMO) behavior and poorly planned financial decisions. The study employed a quantitative descriptive approach using an online survey distributed via Google Forms. The respondents consisted of 113 Generation Z individuals aged 23–30 years who already had income. Data were analyzed using descriptive statistics to examine respondents' tendencies across three main dimensions: financial knowledge, personal asset management behavior, and financial risk anticipation. The findings indicate that most respondents possess a solid understanding of basic concepts of asset management and financial planning, and show a preference for investing, particularly in digital instruments such as mutual funds, stocks, and cryptocurrencies. However, consistency in regular investing remains low, and comprehension of return calculations and risk analysis is uneven. In terms of anticipation, most respondents recognize the importance of safeguarding personal data security, although many are still uncertain about various forms of digital financial crime. This study highlights the need for further education on financial discipline, risk management, and digital security to strengthen Generation Z's overall financial literacy.

Keywords: Generation Z, Financial Literacy, Personal Asset Management Behavior, Digital Investment

Topic: Economics

ABS-ICEBEF-25101

Cigarette Expenditure and Its Impact on Agricultural Households in Bengkulu Province: A Fractional Logit Analysis

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Abstract

This study investigates the impact of cigarette consumption expenditures on 13 categories of household food consumption and compares differences in food expenditure patterns among agricultural households in Bengkulu Province based on smoking status. The analysis draws upon data from the National Socio-Economic Survey (SUSENAS) conducted by Statistics Indonesia (BPS) from 2018 to 2023. A fractional logit model was applied to estimate the proportion of household expenditures across food categories. The findings reveal that non-smoking households record the highest average per capita expenditure compared to smoking households. Furthermore, education, age, and type of occupation emerge as significant determinants of household food expenditures. The results also demonstrate that tobacco consumption displaces spending on essential food items, with notable implications for nutritional adequacy. In lower-income households, such expenditure patterns may contribute to reduced nutrient intake, malnutrition, and heightened food insecurity. These findings highlight the adverse effects of tobacco consumption on household welfare and emphasize the importance of policies aimed at reducing cigarette expenditures to strengthen food security and improve household nutrition.

Keywords: Food consumption, Household, Tobacco expenditure

Topic: Economics

ABS-ICEBEF-25127

The Impact of Instagram Content Authenticity on Personal Branding Credibility: Evidence from Puteri Indonesia West Java 2025

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Abstract

The digital era has transformed the paradigm of personal branding through social media, where the authenticity of content is a crucial element in building the credibility of public figures. This study analyzes the influence of the authenticity of Instagram content on the credibility of personal branding in the context of the Puteri Indonesia West Java 2025 competition. The quantitative approach with a cross-sectional survey design involved 91 respondents who were active followers of the study subject's Instagram account, selected through purposive sampling with the criteria of at least 17 years old, followed the account for at least 3 months, and were active in the last 30 days. The structured questionnaire instrument uses a 5-point Likert scale with 18 statement items that have been tested for validity and reliability. Simple linear regression analysis using SPSS version 26 resulted in significant findings that content authenticity had a positive effect on the credibility of personal branding with a correlation coefficient of 0.783 and a determination coefficient of 61.3%. The hypothesis test yielded a calculated t-value of 12.458 with a significance of 0.000, confirming the strong statistical influence. The dimensions of authenticity, communication transparency, and narrative consistency have been proven to shape the perception of trustworthiness, expertise, and attractiveness in the audience's evaluation of the credibility of public figures. The research provides theoretical contributions to Indonesia's digital communication literature and practical implications for beauty competition contestants in designing authentic content strategies to build sustainable influence on the Instagram platform in the national beauty industry ecosystem.

Keywords: Keywords: content authenticity; personal branding credibility; Instagram; Puteri Indonesia; social media

Topic: Economics

ABS-ICEBEF-25134

Smart Moms in Smart Economy: The Influence of Digital Financial Literacy on Sustainable Financial Behavior with Lifestyle as an Intervening Variable

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Abstract

This study aims to analyze the influence of digital financial literacy on sustainable financial behavior among housewives, with lifestyle as an intervening variable in Tasikmalaya Regency. The research employs a quantitative approach using Structural Equation Modeling (SEM) as the analytical method. The population of this study comprises housewives in Tasikmalaya Regency, with a total sample of 110 respondents selected through purposive sampling. Data were collected using a structured questionnaire measured on a five-point Likert scale. The results indicate that digital financial literacy has a positive and significant influence on both lifestyle and sustainable financial behavior. Furthermore, lifestyle is found to positively affect sustainable financial behavior and acts as a mediating variable in the relationship between digital financial literacy and sustainable financial behavior. These findings emphasize the crucial role of enhancing digital financial literacy and cultivating an adaptive lifestyle to support sustainable financial practices among housewives in the era of the smart economy.

Keywords: Digital Financial Literacy, Sustainable Financial Behavior, Lifestyle, Smart Economy, Housewives

Topic: Economics

ABS-ICEBEF-25138

ANALYSIS OF INSTAGRAM BESA UPI VISUAL CONTENT AND VISUAL LITERACY AMONG BUSINESS EDUCATION 2023

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Abstract

This study investigates how structured visual content shared by BESA UPI on Instagram influences visual literacy among Business Education undergraduates at Universitas Pendidikan Indonesia. Despite Indonesia having over 103 million Instagram users, research exploring its educational role remains limited. Using a quantitative explanatory design, data were collected from 73 students (73.97% female, aged 20-30) from the Business Education Study Program, class of 2023, selected through purposive sampling. Participants actively engaged with BESA posts at least three times weekly over three months. A validated 16-item questionnaire measured visual content quality (6 items) and visual literacy (10 items) using a five-point Likert scale. Validity was confirmed through Pearson correlation ($r > 0.205$, $p < 0.01$) and reliability through Cronbach's alpha ($\alpha = 0.892$ and 0.915). Data were analyzed using simple linear regression in SPSS 26. Results revealed a significant positive effect of Instagram visual content on visual literacy ($\beta = 1.170$, $R^2 = 0.531$, $p < 0.001$), explaining 53.1% of variance in students' literacy skills. These findings support Visual Grammar Theory and Visual Literacy Theory, confirming that intentionally designed educational visuals enhance interpretive, analytical, and creative competencies. The study concludes that student organization social media functions as effective pedagogical infrastructure. Institutions should invest in professional, theory-driven content creation to strengthen visual literacy in digital learning environments, preparing students for visual-centric professional contexts.

Keywords: Instagram; Visual Content; Visual Literacy; Business Education; Digital Learning

Topic: Economics

ABS-ICEBEF-25145

THE IMPACT OF E-TRUST ON USERS' CONTINUANCE INTENTION TOWARD QRIS USAGE IN CASHLESS SOCIETY

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Abstract

This study aims to examine the impact of Electronic Trust (E-Trust) on the Continuance Intention of QRIS (Quick Response Code Indonesian Standard) usage within Indonesia's cashless society. Employing a descriptive–verificative quantitative approach, data were collected from 100 active QRIS users through purposive sampling to ensure experience-based responses. The instrument consisted of 17 valid and reliable items (Cronbach's Alpha = 0.953). Data were obtained via an online questionnaire using a five-point Likert scale and analyzed using simple linear regression after passing the validity, reliability, normality, and linearity tests. The results show that E-Trust has a strong and positive influence on Continuance Intention ($R = 0.786$; $R^2 = 0.619$; $\beta = 0.443$; $p < 0.001$), meaning that 61.9% of users' willingness to continue using QRIS is explained by their trust in the system's integrity, security, and reliability. Therefore, the hypothesis (H1) stating that E-Trust has a positive and significant effect on Continuance Intention is accepted. These findings confirm that trust functions not only as psychological assurance but also as a behavioral driver sustaining user engagement in digital payments. Theoretically, this research reinforces the Expectation Confirmation Model and Consumer Behavior theory, while practically recommending that policymakers and service providers enhance transparency, strengthen anti-fraud mechanisms, and ensure user protection to maintain long-term trust and adoption in Indonesia's cashless ecosystem.

Keywords: Keywords: QRIS, electronic trust, continuance intention, cashless society, digital payments

Topic: Economics

ABS-ICEBEF-25146

Determinants of Individual Tendencies in Whistleblowing: A Global Systematic Literature Review

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Abstract

This study aims to systematically synthesize global evidence on the determinants influencing individuals' tendencies to engage in whistleblowing within the public sector, where ethical integrity is vital for institutional accountability. Using a Systematic Literature Review (SLR) guided by the PRISMA framework, 257 studies were identified from Scopus and Google Scholar, with 75 articles meeting the eligibility criteria for in-depth thematic analysis. The analysis reveals five major determinant categories: (1) the nature of violations and reporting context, (2) social, cultural, and relational contexts, (3) cognitive models and behavioral theories, (4) leadership and organizational climate, and (5) personal and psychological factors. Findings indicate that whistleblowing intention is shaped by the interaction of individual moral cognition, organizational environment, and socio-cultural structures. While legal protection and moral values are necessary, they are insufficient without supportive leadership, psychological safety, and credible reporting systems. The study concludes that promoting whistleblowing requires an integrated approach that combines institutional safeguards, ethical leadership, and a culture of trust. Future research should explore how these multi-level determinants interact across diverse cultural and institutional contexts to transform moral intention into actual reporting behavior.

Keywords: Whistleblowing; Public Sector; Ethics; Organizational Behavior; Governance.
Topic: Economics

ABS-ICEBEF-25147

THE EFFECT OF TIKTOK SHOP LIVE STREAMING ON THE PURCHASE INTENTION OF UPI BUSINESS EDUCATION

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Abstract

Digital transformation in e-commerce has brought about the phenomenon of live streaming that has changed the paradigm of consumer interaction with products. This study aims to analyze the influence of the TikTok Shop live streaming feature on the purchase intention of UPI Business Education students, identify mediation factors, and evaluate the contribution of live streaming attributes in purchase decisions. The study used a quantitative verifiable approach with 40 respondents of active student TikTok Shop users through purposive sampling. Data were collected using a Likert scale questionnaire and analyzed by simple linear regression. The results showed that live streaming had a significant positive effect on purchase intention with a regression coefficient of 0.742 (sig. 0.000) and was able to explain 64.5% of the purchase intention variation. The interactivity dimension was the most dominant factor (r=0.768), followed by streamer engagement (r=0.721), visual appeal (r=0.689), and product information quality (r=0.654). The study concluded that live streaming is a substantial determinant in purchasing decisions for students with the ability to interact in real-time as the main psychological mediator. Business actors are advised to optimize the live streaming interactivity feature to increase the effectiveness of digital marketing strategies.

Keywords: E-Commerce, Interactivity, Live Streaming, Purchase Intention, TikTok Shop

Topic: Economics

ABS-ICEBEF-25148

Entrepreneurship Education as a Determinant of Entrepreneurial Intention: Evidence from West Manokwari District

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Abstract

This study explores how entrepreneurship education influences entrepreneurial intention among local entrepreneurs in West Manokwari District, Indonesia. Using a descriptive qualitative approach, the research draws on document analysis and field observations conducted with ten local entrepreneurs who have participated in community-based entrepreneurship training programs. The analysis focuses on understanding the ways in which entrepreneurship education affects motivation, confidence, and decision-making toward business creation and growth. Findings reveal that entrepreneurship education contributes to higher entrepreneurial awareness, improved business management capacity, and greater commitment to pursue self-employment. The study concludes that entrepreneurship education serves as both a cognitive and motivational driver for entrepreneurial intention in emerging regions. These findings highlight the need for context-specific education strategies that integrate experiential learning and local business realities.

Keywords: Entrepreneurship education, entrepreneurial intention, qualitative study, local entrepreneurs, West

Topic: Economics

ABS-ICEBEF-25152

ECONOMIC EFFICIENCY STRATEGIES IN REDUCING PENDING JKN HEALTH INSURANCE CLAIMS DURING THE FIRST SIX MONTHS OF 2025

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Abstract

The pending status of JKN (National Health Insurance) claims has become a crucial issue as it can affect cash flow, service effectiveness, and the financial stability of healthcare facilities. This study aims to analyze economic efficiency strategies in reducing the number of pending JKN insurance claims during the first six months of 2025. The research employs a descriptive quantitative method using secondary data obtained from JKN claim reports for the period of January to June 2025 at Hospital X in the Greater Bandung area. The findings provide an overview of the pending claim values during the first six months of 2025. The results indicate that increased efficiency through administrative process optimization, the implementation of a digital claim system, and timely claim submissions significantly contributed to reducing the number of pending claims. During this six-month period, pending claim submissions at Hospital X in the Greater Bandung area decreased by 7.88% from a total of 126,471 cases. These results demonstrate that effective claim reduction strategies can help hospitals remain competitive in the JKN era without compromising service quality. This study is expected to contribute to the formulation of economic efficiency policies to improve JKN claim management in the future while maintaining patient satisfaction as a top priority.

Keywords: JKN; Hospital Strategy; Efficiency; Pending Claims.

Topic: Economics

ABS-ICEBEF-25159

Mobile Payment Usefulness And Adoption Intention: Evidence From Business Education Students At UPI

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Abstract

This study aims to examine the influence of Mobile Payment Usefulness on Adoption Intention among Business Education students at Universitas Pendidikan Indonesia. The research employed a quantitative approach using a cross-sectional survey design. The population consisted of undergraduate students in Business Education, and data were collected through an online questionnaire distributed using simple random sampling, resulting in 36 valid responses. The instrument consisted of two constructs: Mobile Payment Usefulness (5 items) and Adoption. Intention (4 items), measured using a five-point Likert scale. Data were analyzed using descriptive statistics, reliability testing, and simple linear regression with SPSS. The findings revealed that Mobile Payment Usefulness had a significant and positive effect on Adoption Intention ($\beta = 0.716$, $p < 0.001$), explaining 51.2% of the variance. This indicates that students' intention to adopt mobile payment systems increases when they perceive them as useful and efficient. The study supports the Technology Acceptance Model (TAM) and highlights the importance of enhancing mobile payment functionality and reliability to encourage greater adoption among students. Future studies are recommended to include additional variables such as perceived ease of use, trust, or social influence to deepen the understanding of technology adoption behavior in educational contexts.

Keywords: Mobile Payment, Adoption Intention, Technology Acceptance Model, Mobile Marketing, Digital Marketing

Topic: Economics

ABS-ICEBEF-25162

IMPACT OF TRANSFORMATIONAL LEADERSHIP IMPROVING HEALTHCARE PERFORMANCE: A LITERATUR REVIEW

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Abstract

Background: This study aims to review various literature discussing the impact of transformational leadership on improving healthcare performance.Objective:Transformational leadership is recognized as a leadership style that inspires, motivates, and empowers healthcare workers to achieve organizational goals effectively.Methodology: Through a literature review approach, this study identifies that the four dimensions of transformational leadership—idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration—significantly contribute to enhancing both individual and organizational performance in the healthcare sector. Result:Findings indicate that the implementation of this leadership style improves service quality, patient satisfaction, operational efficiency, and employee engagement in innovation.Conclusion:Therefore, transformational leadership serves as a crucial strategy for strengthening organizational culture and adapting to dynamic changes in healthcare systems. The results of this review provide a conceptual foundation for researchers and practitioners to develop effective leadership models within hospitals and other healthcare institutions.

Keywords: transformational leadership, healthcare performance, literature review, motivation, innovation.

Topic: Economics

ABS-ICEBEF-25179

BRAND IMAGE: THE EFFECT ON PURCHASE DECISION OF LUXCRIME COMPACT POWDER ONLINE (A Survey OHMYBEAUTYBANK Community Members in X)

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Abstract

The purpose of this study was to understand the effect of Brand Image and Purchase Decision on Luxcrime Compact Powder products online. This research is motivated by the importance of consumer perceptions of a brand or product in enhancing their trust, which plays a crucial role in their decision to purchase a product or service. In this study, the main variables examined are Brand Image, as the independent variable, and Purchase Decision as the dependent variable. Brand Image in this context, refers to the perception or impression that consumers hold toward a particular brand. Meanwhile, the Purchase decision reflects the extent of a consumer's determination to purchase a product. Although numerous factors can influence Purchase Decisions, this study specifically focuses on the role of Brand Image as key determinant. This study employs a probability sampling technique using the Slovin formula with a 5% margin of error to determine the sample size. The research used a quantitative method with a causality research design. The study involved 412 respondents who are members of OHMYBEAUTYBANK community in X. Data collection techniques were conducted through questionnaires and literature studies. Furthermore, to examine the effect of variables partially, hypothesis testing was carried out using the t-test. The result of this study indicates that brand image has a positive and significant effect on purchasing decisions for Luxcrime compact powder products online. This finding emphasizes that consumers perceptions of brand image play an important role in driving purchase decisions.

Keywords: Brand Image, Purchase Decision.

Topic: Economics

ABS-ICEBEF-25180

STRIVING FOR RETAIL COMPETITIVENESS: A STUDY ON WORK ENGAGEMENT AND PERFORMANCE

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Abstract

While digital technology has facilitated productivity, the advancements in online gaming may increase potential distractions and alter workers' behavior. In line with the increasing number of online game users, who are also full-time employees, the impact on work engagement and performance has raised concerns for retail companies. Considering the focus on efficiency and productivity in retail businesses, this study aims to analyze the influence of online game addiction on work engagement and performance, as well as the role of self-efficacy in a bubble tea retail chain in Jakarta. Specifically, work engagement was posited to mediate the relationship between game addiction and performance, whereas self-efficacy was suggested to be the moderating variable. This study employed a quantitative approach, collecting data from 100 employees of XYZ Bubble Tea. Based on a purposive sampling technique, the questionnaire was distributed to the respondents who are actively playing online games, and analyzed using PLS-SEM. The results showed that online game addiction had a significant negative effect on work engagement without a significant relationship with work performance. Work engagement had a significant and positive effect on performance, but did not function as a mediator. Similarly, self-efficacy did not moderate the relationship between work engagement and performance. This study concludes that digital entertainment needs to be managed to minimize the influence on workers' behavior at work, which affects engagement and performance. Companies should implement policies regarding the use of personal devices during work hours, build time-management skills, as well as motivate employee self-efficacy through training and development.

Keywords: online game addiction, work engagement, self-efficacy, performance, organizational behavior

Topic: Economics

ABS-ICEBEF-25185

The Impact of IDXCarbon Launch on Abnormal Returns And Trading Volume Activity of Stocks in the SRI-KEHATI In 2025

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Abstract

The capital market can be influenced by any event that occurs, especially if it contains information that triggers movement in the capital market. One such event is the international carbon trading through IDXCarbon in Indonesia on January 20, 2025. This research explores the market's response to this event, focusing on companies in the SRI-KEHATI Index, which emphasizes principles of sustainability, social responsibility, and corporate governance (ESG). Using an event study approach, this research assesses the impact on abnormal returns (AR) and abnormal trading volume (TVA) for 25 selected companies through purposive sampling. Processed using Microsoft Excel and SPSS version 27. In this research, the Kolmogorov-Smirnov technique is used for normality testing, One Sample Kolmogorov-Smirnov for the signed rank test, and Wilcoxon signed-rank to compare the pre- and post-event periods. The results of this study show a difference in abnormal returns (AR) on D-3 and D+2. However, despite this difference, it does not indicate that the announcement of international carbon trading on IDXCarbon directly influenced investors' decisions. Meanwhile, TVA the Wilcoxon test results indicate that there is no significant change in general, with a p-value of 1.000. The results of this research show that the information about the launch of international carbon trading through IDXCarbon is not highly responded to by investors.

Keywords: Event study, Abnormal returns, Trading volume activity, IDXCarbon, SRI-KEHATI Index

Topic: Economics

ABS-ICEBEF-25186

The Role of Sustainability Reporting in Driving Financial Performance: Evidence from ESG Star Listed Companies on the Indonesia Stock Exchange

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Abstract

This study aims to examine the effect of Environmental, Social, and Governance (ESG) disclosure on firms' financial performance measured by Return on Assets (ROA) and to test the moderating roles of firm size and firm age. A quantitative approach was employed with a population comprising all companies listed in the ESG Star Index of the Indonesia Stock Exchange (IDX) for the 2020–2024 period. Using purposive sampling, eight companies consistently included in the index and possessing complete sustainability and financial reports were selected. ESG data were collected through content analysis based on Global Reporting Initiative (GRI) indicators, while ROA, size, and age data were obtained from annual reports. Panel data regression using the Fixed Effect Model and Moderated Regression Analysis (MRA) was applied for hypothesis testing. The findings reveal that none of the ESG dimension such as environmental, social, or governance significantly affect ROA. Moreover, firm size and age do not moderate the relationship between ESG and ROA. These results suggest that ESG practices primarily serve as tools for legitimacy and corporate reputation rather than short-term profitability drivers. The study recommends that companies integrate ESG principles more deeply into operational strategies to enhance long-term value creation.

Keywords: ESG, Return on Assets, firm size, firm age, sustainability.
Topic: Economics

ABS-ICEBEF-25189

THE ROLE OF INFORMATION TECHNOLOGY AND HUMAN CAPITAL ON ECONOMIC GROWTH IN INDONESIA

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Abstract

Indonesia's economic growth in the digital era faces strategic challenges, one of which is the imbalance in contributions between technology investment and the quality of human resources. This study aims to examine the influence of information technology and human capital on economic growth in 34 Indonesian provinces in the period 2018–2023. The main issue raised is the unclear extent to which technology and education (human capital) are empirically capable of driving sustainable economic growth. Data were analyzed using panel data regression methods, with the best model selected through the Chow , Hausman , and Lagrange Multiplier tests .The results show that information technology has a significant effect on economic growth, while human capital, as measured by average years of schooling, has no significant effect. These findings indicate that mastery of digital technology is more relevant in driving economic growth than the duration of formal education alone. Therefore, educational reforms are needed that are more adaptive to technological developments and industrial needs to generate inclusive and sustainable economic growth. These results highlight the urgency for Indonesia to strengthen digital skills, innovation capacity, and workforce adaptability to sustain long-term competitiveness.

Keywords: Information Technology; Human Capital; Economic Growth
Topic: Economics

ABS-ICEBEF-25193

IMPLEMENTATION OF BUSINESS INTELLIGENCE FOR SALES DATA ANALYSIS AND VISUALIZATION OF MSME's BUKET_BYATIQ USING MICROSOFT POWER BI

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Abstract

This study aims to implement Business Intelligence using Microsoft Power BI at Buket_Byatiq MSME to replace the less effective manual recording system. The research method used is a case study, processing 2024 sales data through the ETL process and developing an interactive dashboard visualization. This study employs the BI Roadmap (framework), a Business Intelligence system that guides the design and data analysis process in creating visualizations. The main stages include collecting historical sales and expense data, followed by processing and designing through data cleaning, transformation, loading, and relational table modeling. The process culminates in the development of an interactive dashboard that presents real-time sales information to support data-driven decision-making. The results of the study show that the implementation of Business Intelligence using Microsoft Power BI effectively supports Buket_Byatiq MSME in making more accurate and efficient business decisions. The developed interactive dashboard successfully presents key information such as revenue, profit, monthly and weekly sales trends, best-selling products, dominant sales platforms, purchasing methods, and ordering regions. This visualization not only simplifies analysis compared to manual record-keeping but also reveals that sales are still influenced by certain seasonal moments, with WhatsApp Business serving as the main sales channel and the market remaining limited to the Tasikmalaya area. With the application of BI, business owners can more easily understand sales patterns, determine production strategies, and design more targeted marketing efforts to enhance competitiveness in the digital era and achieve desired sales targets.

Keywords: Business Intelligence; Microsoft Power BI; Sales Data Analysis; MSME; Data Visualization;ETL Process

Topic: Economics

ABS-ICEBEF-25196

Poverty Dynamics in Indonesia: The Role of Inflation, Population Growth and Unemployment

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Abstract

This study aims to analyze the effect of inflation, population growth, and unemployment on poverty levels in Indonesia. The background of this study is based on the phenomenon of poverty, which remains a challenge for national development, despite fluctuations in poverty rates over the past few years. This study employs a quantitative approach using secondary time-series data from 2006 to 2024 obtained from the Central Bureau of Statistics (BPS) and the World Bank. The analysis technique used is multiple linear regression with the Ordinary Least Squares (OLS) method. The results of the study indicate that, simultaneously, inflation, unemployment, and population growth have a significant impact on poverty levels. Partially, the variables of unemployment and inflation have a positive and significant impact on poverty levels. Meanwhile, population growth has a negative but insignificant impact. These findings indicate that increases in inflation and unemployment tend to drive up poverty levels, while population growth has not yet shown a strong direct relationship. The implications of this study emphasize the importance of inflation control and job creation as key strategies in poverty alleviation in Indonesia.

Keywords: Inflation, Unemployment, Population Growth, Poverty

Topic: Economics

ABS-ICEBEF-25197

A Portrait of the Micro and Small Industry Map in Indonesia: Identifying Growth Centers and Regional Disparities

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Abstract

This research aims to map the micro and small industry (MSI) landscape in Indonesia by identifying growth centers and existing regional disparities. MSIs are a crucial pillar of the national economy, but their uneven distribution often creates economic disparities between regions. The study used a descriptive quantitative research method to analyze data and provide a comprehensive overview of MSI dynamics across various provinces. The analysis focused on distribution patterns, dominant industry types, factors supporting growth, and the obstacles encountered. The results show a significant spatial dominance of MSIs on the island of Java, particularly in provinces with more advanced infrastructure and better market access. Conversely, significant regional disparities were found in eastern Indonesia, where the number of MSIs is still relatively low and their growth is hampered by limited capital, technology access, and inadequate policy support. This study concludes that targeted, region-specific policy interventions are essential to promote more equitable economic growth. The implications of this research include improving access to micro-financing, providing relevant skills training, and developing supporting infrastructure in lagging regions.

Keywords: Micro and Small Industry (MSI), Regional Disparity, Growth Centers, Economic Equity, Industry Map

Topic: Economics

ABS-ICEBEF-25203

THE EFFECT OF BANK COMPETITIVENESS ON BANKING STABILITY IN INDONESIA

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Abstract

The research examines how competition between banks affects banking stability in Indonesia through analysis of 88 commercial banks from 2010 to 2024. The System Generalized Method of Moments (System-GMM) analyzes banking stability through Z-score measurements while using the Herfindahl–Hirschman Index (HHI) to assess market competition and controlling for bank size and profitability and capitalization and liquidity and GDP growth and policy rate. The research shows that banking stability improves when competition increases while market concentration leads to increased financial instability. The research shows that bank-specific factors including profitability and capitalization and liquidity levels enhance stability but policy rate increases decrease stability. The research demonstrates that banks need both competitive freedom and proper regulatory oversight to build strong systemic defenses. The research shows that policymakers should support innovation and financial inclusion through effective supervision and macroprudential coordination to protect Indonesia's dual banking system.

Keywords: Bank Competition; Banking Stability; Z-Score; Herfindahl–Hirschman Index; System-GMM

Topic: Economics

ABS-ICEBEF-25204

The Nexus between Logistics and Economic Growth in Indonesia: A Time Series Perspective

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Abstract

This study examines the causal relationship between Indonesia's logistics sector and economic growth during 2000–2020 using time series econometric methods. Logistics volume encompassing sea, railway, and air cargo serves as the logistics indicator, while real GDP represents economic performance. Data underwent logarithmic transformation to ensure stationarity, analyzed through Augmented Dickey-Fuller tests, Johansen cointegration, and Granger causality procedures. Results confirm GDP stationarity after first differencing, though logistics volume could not be tested due to uniform distribution. Granger causality establishes significant unidirectional influence fromlogistics to GDP at 1-2 year lags ($p = 0.0017$ and $p = 0.0066$), validating infrastructure-led development patterns. Despite inconclusive cointegration testing, findings underscore logistics' strategic role in national economic expansion. Policyrecommendations emphasize infrastructure investment prioritization, logistics data quality enhancement, and future research employing panel data approaches for regional analysis.

Keywords: Logistics Sector; Economic Growth; GDP; Time Series; Granger Causality; Indonesia

Topic: Economics

ABS-ICEBEF-25212

Transforming Organizational Behavior to Improve Hospital Performance in the Age of AI and Digital Innovation

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Abstract

Hospitals face increasing complexity and competition in the digital era, necessitating fundamental changes in organizational behavior to achieve performance excellence. This paper investigates how the integration of artificial intelligence (AI) and digital innovations transforms organizational culture, leadership, and employee engagement within hospital settings. Utilizing systematic and empirical analysis, the study explores key organizational behavior strategies such as adaptive leadership, interprofessional collaboration, and data-driven decision-making that align with digital transformation initiatives. Results demonstrate that the strategic implementation of AI-based solutions and innovative technologies significantly improves communication, resource allocation, patient safety, and operational efficiency. The research findings provide actionable insights for hospitals to cultivate resilient, agile, and innovative organizations that are competitive and sustainable in the global healthcare economy.

Keywords: Organizational Behavior, Hospital Performance, Digital Transformation

Topic: Economics

ABS-ICEBEF-25213

THE RELATIONSHIP BETWEEN CONSUMER SATISFACTION AND LOYALTY TOWARDS LE MINERALE PRODUCTS

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Abstract

The bottled drinking water industry in Indonesia has experienced rapid growth in line with increasing public awareness of health and consumption quality. However, amid intensifying competition, companies need to understand the factors that influence customer loyalty, particularly through consumer satisfaction. This study aims to analyze the effect of satisfaction on consumer loyalty toward Le Minerale, one of the fastest-growing BDW brands in Indonesia. The research employs a quantitative method using a Structural Equation Modeling approach based on Partial Least Squares (SEM-PLS), processed with SmartPLS version 4 software. The sample consisted of 75 respondents who are active consumers of Le Minerale, obtained through an online questionnaire using a five-point Likert scale. The results indicate that all satisfaction and loyalty indicators are valid and reliable, with Composite Reliability values above 0.7 and Average Variance Extracted (AVE) values above 0.5. The R Square value of 0.397 shows that consumer satisfaction explains 39.7% of the variation in consumer loyalty, while the hypothesis test results in a T Statistic value of 11.199 and a P Value of 0.000, indicating significance at the 5% level. Therefore, it can be concluded that consumer satisfaction has a positive and significant effect on consumer loyalty toward Le Minerale products.

Keywords: Satisfaction, loyalty, consumers, Le Minerale.

Topic: Economics

ABS-ICEBEF-25214

THE IMPACT OF INTEREST RATES ON ECONOMIC GROWTH WITH MONEY SUPPLY AS A CONTROL VARIABLE

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Abstract

This study aims to examine the impact of Bank Indonesia's benchmark interest rate (BI Rate) on Indonesia's economic growth, using money supply (M2) as a control variable. This study is motivated by the tightening global monetary policy environment and existing domestic macroeconomic challenges. This research is based on endogenous growth theory, which highlights the important role of internal economic factors, including monetary instruments in driving long-run economic growth. A quantitative approach is used using multiple linear regression analysis on time series data covering the period 2017-2024. The results show that BI Rate has a positive but statistically insignificant effect on economic growth, while money supply shows a negative and insignificant effect. Classical assumption tests confirmed the absence of multicollinearity and heteroscedasticity, although initial autocorrelation was detected and later resolved through model adjustment. The model only explains 12,6% of the variance in economic growth, indicating the need to include additional, more relevant macroeconomic variables. These findings underscore the limited effectiveness of interest rate policy in driving economic expansion over the period under review, and emphasise the need for a broader, more dynamic and context-sensitive monetary policy framework.

Keywords: Economic growth, Indonesia, Interest rate, Monetary policy, Money supply

Topic: Economics

ABS-ICEBEF-25217

Trust, Privacy, and Digital Governance in Eastern Samar

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Abstract

The province of Eastern Samar in the Philippines faces complex challenges in advancing digital governance initiatives, rooted in its geographical isolation, economic underdevelopment, and frequent exposure to natural disasters. This study explores the critical issues of data governance and privacy within Eastern Samar's digital public service delivery, emphasizing the importance of trust-building and accountability. A mixed-methods research design was employed, involving a survey of 300 residents engaged with digital public services and semi-structured interviews with 20 key informants, including local officials, civil society actors, and ICT professionals. The research examined existing data governance and privacy policies in the Philippines and assessed their local-level application against international best practices. Results indicate a substantial gap between national policy frameworks and local implementation. Despite the Data Privacy Act's prominence, awareness and adherence in Eastern Samar remain limited. Key challenges include low digital literacy, poor connectivity infrastructure, and growing concerns over data misuse. Nonetheless, the study identifies opportunities to leverage digital technologies to promote transparency, participation, and responsive governance. These findings offer critical insights for policymakers and practitioners working on digital transformation in underdeveloped regions, highlighting the need for locally grounded strategies that prioritize capacity building, community engagement, and ethical data management.

Keywords: Data governance; Digital public service delivery; E-government; Privacy; Eastern Samar; Trust

Topic: Economics

ABS-ICEBEF-25221

UNDERSTANDING GENERATION Z CONSUMER BEHAVIOR TOWARD ILLEGAL SPOTIFY PREMIUM SERVICES

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Abstract

In the era of rapid technological advancement, digital entertainment such as music and podcasts has become an essential aspect of modern life, accompanied by a growing trend in the illegal sale of Spotify Premium accounts. This study aims to analyze the consumer behavior of Generation Z in making decisions to purchase Spotify Premium illegally. Using a qualitative approach with descriptive analysis, the research relies on primary data collected through interviews. The findings reveal that factors such as affordability, equivalent premium access, ease of transaction, limited awareness of legal alternatives, and a lack of understanding of potential risks significantly influence the decision to purchase illegally. Although these unauthorized services provide high user satisfaction, they violate copyright laws and Spotify's service agreements, negatively impacting developers and content creators. Therefore, enhancing digital literacy and legal awareness among Generation Z is essential to promote ethical consumption and support the sustainability of the creative digital industry.

Keywords: Spotify, Consumer, Generation Z

Topic: Economics

ABS-ICEBEF-25225

Critical Review of Digital Innovation Literature and Artificial Intelligence as a Driver of Sustainable Competitiveness in the Era of Society 5.0

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Abstract

This research examines how digital innovation and artificial intelligence shape sustainable economic competitiveness in the Society 5.0 era. To ensure a systematic and transparent research process, this research uses the Systematic Literature Review (SLR) method along with the PRISMA framework. A total of 200 articles published from 2016 to 2025 were found from the AI Index, Scopus, OECD, and World Bank databases. After going through the selection process based on inclusion and exclusion criteria, seven articles were selected for evaluation. Data is analyzed thematically to identify recurring problems related to technology, management, and inclusion. Research results show that AI-based digital innovation increases productivity, efficiency, and power savings, especially in countries with high digital readiness and adaptive governance. However, the digital divide, cyber security risks, and low digital literacy are still big problems, especially in developing countries. This study found that to maintain sustainable competition in the Society 5.0 era, technological advances, moral governance, and social inclusion must work together. Governments, educational institutions, and the world industry must work together to strengthen digital resilience, develop human resources, and ensure that the implementation of AI is carried out morally and inclusively.

Keywords: digital innovation, artificial intelligence, sustainable, society 5.0, systematic literature review

Topic: Economics

ABS-ICEBEF-25244

The Role of Entrepreneurship Education in Preparing for Family Business Succession in the Digital Age: A Literature Review on the Integration of Digital Literacy and the Adoption of Artificial Intelligence

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Abstract

The rapid advancement of Artificial Intelligence (AI) and digital transformation has reshaped business models worldwide, including family-owned enterprises. Family businesses in Indonesia face unique challenges in ensuring sustainability through generational succession while adapting to technological change. This study aims to examine the strategic role of entrepreneurship education in preparing the next generation of family business successors through the integration of AI adoption and digital literacy. Using a systematic literature review approach, this study analyzed 10 years of publications (2015–2025) from databases such as Emerald Insight, ScienceDirect, and Google Scholar. The findings reveal that AI and digital literacy play a pivotal role in maintaining family business continuity by fostering innovation, data-driven decision-making, and intergenerational collaboration. Entrepreneurship education serves as a catalyst that bridges the generational gap by embedding technological awareness, experiential learning, and AI-based pedagogical tools into its curriculum. The synthesis suggests that sustainable family business succession requires a holistic combination of entrepreneurial education, digital literacy enhancement, and readiness for AI integration. This integration is crucial to strengthen Indonesia's competitiveness and family business resilience in the era of digital disruption.

Keywords: Entrepreneurship Education, Family Businesses, Business Succession, Digital literacy, AI Adoption

Topic: Economics

ABS-ICEBEF-25245

REVERSING THE IMPACT: HOW ENVIRONMENTAL TRANSFORMS EARNINGS MANAGEMENT, FINANCIAL DISTRESS, AND CARBON EMISSIONS INTO VALUE DRIVERS

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Abstract

This study examines the effect of earnings management, financial distress, and carbon emissions on firm value, as well as the moderating role of environmental disclosure. The population consists of energy and basic materials sector companies listed on the Indonesia Stock Exchange. Using purposive sampling, resulting in 232 firm-year observations. The sampling criteria include companies with complete annual and sustainability reports prepared under the Global Reporting Initiative (GRI) standards and those disclosing carbon emission data. Data were collected from company websites and the IDX website. The analysis employed a Random Effect Model (REM) after confirming the absence of multicollinearity. The results show that earnings management and carbon emissions have no effect on firm value, while financial distress negatively affects firm value. Furthermore, environmental disclosure weakens the negative effect of earnings management and financial distress on firm value, but it cannot moderate the relationship between carbon emissions and firm value. Overall, the findings indicate that environmental disclosure plays a moderating role, suggesting that transparent environmental practices can enhance corporate credibility and help reduce the adverse impacts of financial or managerial factors on firm value.

Keywords: earnings management, financial distress, carbon emissions, environmental disclosure, firm value

Topic: Economics

ABS-ICEBEF-25246

Managing Intergenerational Conflict through Structured Succession Practices: A Cross-Cultural Study of Family Businesses

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Abstract

Study aims to analyze how systematically designed leadership succession processes can function as strategic mechanisms in managing intergenerational conflict within cross-cultural family businesses.* In today's dynamic era of globalization, family businesses play a crucial role as one of the main pillars of the global economy. According to reports, approximately 65% of companies globally are family-owned enterprises, contributing significantly to national Gross Domestic Product (GDP) in various countries, including Indonesia. Various strategies have been developed to address these conflicts, including the formation of family councils, the drafting of family constitutions, and the engagement of external consultants as mediators. However, these approaches often emphasize formal and structural aspects without addressing the emotional and cultural dimensions that lie at the root of many conflicts. Furthermore, most available models are based on Western contexts and may not be fully relevant for families in Asia, where hierarchy and collectivist values are more deeply upheld. This research proposes a new conceptual model that positions leadership succession planning as a process of intergenerational value dialogue and a means of strengthening cross-cultural adaptation. In this model, founding generations serve as guardians of values and mentors, while successor generations act as agents of renewal and innovation. Complementary interaction between these roles can transform potential conflicts into productive synergies that

Keywords: intergenerational conflict; leadership succession; cross-cultural family business;
Topic: Economics

ABS-ICEBEF-25248

The 2020 Global Recession: A Cross-Country Analysis of Human Capital and Technology as Economic Performance with Population Growth as a Control Variable

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Abstract

This study aims the influence of human capital (HCI) and technology (TFP) on economic performance during the 2020 global recession, a period marked by a non-economic shock. The research employed a cross-country panel data analysis on a population of 115 countries using data from the World Bank and the UN. The real GDP per capita growth rate served as the dependent variable, while HCI and TFP were the key independent variables, with population growth as a control variable. The quantitative analysis included classical assumption tests and T and F tests. The findings reveal that while the data was not normally distributed, it passed tests for multicollinearity, heteroskedasticity, and linearity. The regression model showed a negative relationship between both HCI and TFP with economic growth. Specifically, HCI had a significant negative effect on economic growth, while TFP's effect was found to be insignificant. The adjusted R^2 value of 3.05% indicated that the model's variables only explained a small portion of the variation in economic growth. The study concludes that during the 2020 recession, human capital was negatively and significantly associated with economic performance, whereas technology did not play a significant role. This suggests a potential mismatch in skills or a lag in realizing the benefits of these investments during an unexpected crisis.

Keywords: Human Capital, Economic Performance, Technology, Population Growth, Global Recession

Topic: Economics

ABS-ICEBEF-25252

The Impact of Mining Down Streaming on Economic Growth and the Environment: A Perspective of Sustainable Economic Transformation Based on the Prism Method

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Abstract

Mining down streaming in Indonesia aims to add value to mineral resources, reduce raw material exports, and strengthen the national industry. This policy faces several challenges, such as environmental impacts, global trade pressures, capital constraints, and dependence on foreign technology. This research looks at the impact of downstream mining on economic growth and the environment, as well as the role of universities in supporting sustainable economic change. The method used is PRISMA-based Systematic Literature Review (SLR), by reviewing studies from SINTA published between 2020 and 2025. This research covers economic, environmental, and higher education policy aspects. The results show that downstream mining increases investment, exports of processed products, and employment. However, there are challenges such as international trade pressure, foreign technology dependence, and environmental damage. In conclusion, downstream mining contributes to economic growth. However, sustainable policies are needed that balance the interests of industry, environmental protection, and an increased role for academia in developing research-based technologies and policies.

Keywords: downstream mining, environmental sustainability, economic growth, universities, PRISMA

Topic: Economics

ABS-ICEBEF-25256

THE EFFECT OF PROFITABILITY, SOLVENCY, AND LIQUIDITY ON PROFIT GROWTH IN HEALTH SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE FOR THE 2019-2023

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Abstract

This study aims to determine the effect of profitability ratios, solvency ratios, and liquidity ratios, both partially and simultaneously, on significant profit growth in the healthcare industry during the COVID-19 pandemic. The method used in this research is the deductive hypothesis method. Samples in this study were obtained through annual financial reports published on the Indonesia Stock Exchange website. Meanwhile, the analysis method applied in this study is panel data regression analysis with the help of Eviews 13.0 software. Panel data regression analysis is tested through the Chow test, Hausman test, and Lagrange Multiplier test. The classical assumption tests carried out include normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. Hypothesis testing includes t test, F test, and coefficient of determination test. Based on the research results, it is known that the profitability ratio has a partial influence on profit growth, while the solvency ratio and liquidity ratio have no partial influence on profit growth. Simultaneously, profitability ratio, solvency ratio, and liquidity ratio have an influence on profit growth.

Keywords: Profitability, Solvency, Liquidity, Profit Growth

Topic: Economics

ABS-ICEBEF-25258

COMPARATIVE HEALTH ANALYSIS OF BANK SYARIAH INDONESIA AND MAYBANK ISLAMIC BERHAD (2022–2024): EVIDENCE FROM RGEC-BASED FINANCIAL RATIOS

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Abstract

This study aims to compare the financial health of Bank Syariah Indonesia (BSI) and Maybank Islamic Berhad (MIB) during the period 2022–2024 by employing the Risk Profile, Good Corporate Governance, Earnings, and Capital (RGEC) framework. The analysis focuses on several key financial indicators—namely, Non-Performing Financing (NPF), Financing to Deposit Ratio (FDR), Return on Assets (ROA), Return on Equity (ROE), Net Income (NI), Operating Expenses to Operating Income Ratio (BOPO), and Capital Adequacy Ratio (CAR). Using a descriptive–comparative design supported by quantitative ratio analysis, the study evaluates the relative soundness of the two leading Islamic banks in Indonesia and Malaysia. The findings reveal that BSI exhibits stronger overall financial health, particularly in profitability (ROA, ROE) and efficiency (BOPO). At the same time, MIB demonstrates superior asset quality, as indicated by a lower NPF ratio. The differences suggest that BSI's post-merger integration and market expansion contributed positively to its financial stability, whereas MIB's conservative credit risk management maintained its financing quality. The study provides empirical evidence of how structural and operational dynamics influence the performance of Islamic banking institutions across distinct regulatory environments. These insights are expected to support policymakers and practitioners in enhancing risk management and competitiveness in Islamic financial systems.

Keywords: Islamic banking, financial health, RGEC, comparative analysis, Bank Syariah Indonesia, Maybank Islam

Topic: Economics

ABS-ICEBEF-25262

FINANCIAL PERFORMANCE ANALYSIS USING LIQUIDITY AND PROFITABILITY RATIOS AT PT ASURANSI TUGU PRATAMA INDONESIA TBK

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Abstract

This study aims to analyze the financial performance of PT Asuransi Tugu Pratama Indonesia Tbk using liquidity and profitability ratios as the main indicators. This study uses a descriptive quantitative approach to measure and explain the company's financial condition. The analytical tool used is financial ratios, which are applied to the company's annual financial report data from 2020 to 2024. The analysis results show that the company's liquidity ratio is at a very healthy level in meeting short-term obligations. Profitability performance also shows a very positive trend, where ROA and ROE peaked in 2023, indicating effective asset and capital management. Furthermore, operational efficiency is proven to be very good with a combined ratio that is consistently below 100% in 2024, indicating profitable underwriting activities. These findings strengthen the theory that optimal financial ratio management is a key indicator of the health and competitiveness of an insurance company. Practically, the results of this study can be input for management and stakeholders in making strategic decisions to maintain financial stability and competitive advantage. The novelty of this study lies in the comprehensive analysis that uses the last five years of data to integrate liquidity and profitability ratios as the main benchmarks in assessing the financial performance of insurance companies holistically.

Keywords: Financial Performance; Liquidity Ratio; Profitability Ratio; Insurance

Topic: Economics

ABS-ICEBEF-25265

DIFFERENCES IN THE LEADERSHIP STYLES OF FOUNDER AND SUCCESSOR GENERATIONS IN FAMILY BUSINESSES: SYSTEMATIC LITERATURE REVIEW

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Abstract

The sustainability of family businesses largely depends on the succession process, which often brings leadership challenges between founding and successor generations. Founders are typically characterized by paternalistic and communal leadership styles, emphasizing control, long-term orientation, and socioemotional values, whereas successors tend to adopt more transactional, transformational, participative, or laissez-faire approaches influenced by professionalism, trust, and modernization. This Systematic Literature Review (SLR) synthesizes findings from recent studies indexed in ScienceDirect, Emerald Insight, and Scopus (2014–2025) to identify differences in leadership styles and the factors shaping them. The analysis reveals that key determinants include education and experience, socioemotional wealth, organizational culture, trust in subordinates, succession process, and professionalization. While founders' leadership is often rooted in legacy and relational commitment, successors are more responsive to innovation, motivation, and collaborative work environments. These intergenerational distinctions highlight evolving leadership dynamics that affect business continuity and adaptation. The findings contribute to a deeper understanding of leadership transitions in family firms and offer practical implications for managing intergenerational succession effectively.

Keywords: family business, family firm, leadership style, succession, intergenerational leadership

Topic: Economics

ABS-ICEBEF-25277

Advancing SDG 4 Through Integrated Learning: Developing 21st Century Skills (4C) in Vocational Education for Quality Education and Sustainable Workforce Development

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Abstract

Vocational education plays a strategic role in achieving Sustainable Development Goal (SDG) 4: Quality Education, while also preparing a competent and adaptable workforce. This article examines the integration of 21st-century skills (4C: Critical Thinking, Creativity, Collaboration, Communication) into vocational education through a systematic literature review (SLR) approach based on the PRISMA 2020 guidelines. The analysis was conducted on 45 selected articles (2019-2025) using a combination of bibliometric and thematic methods. The results indicate that 4C skills are developed through the implementation of models such as Project-Based Learning (PjBL), Work-Integrated Learning (WIL), as well as digital technologies like Artificial Intelligence (AI), Augmented Reality (AR), and serious games. Collaboration with industry emerged as a key supporting factor, while challenges include limited infrastructure and the implementation of adaptive curricula. In Indonesia, although the potential for integrating 4C is significant, challenges such as skills mismatch, digital divide, lack of innovative learning models, and weak partnerships with industry remain. Proposed solutions include curriculum reform based on 4C, enhancing teacher competencies, equitable access to technology, and strengthening the triple-helix partnership between education, industry, and government. These strategic actions are expected to enhance the relevance of vocational education in Indonesia, support the development of a sustainable workforce, and strengthen Indonesia's position in the global market.

Keywords: pendidikan vokasional, keterampilan abad 21, 4C, SDG 4, systematic literature review.

Topic: Economics

ABS-ICEBEF-25280

ACCOUNTING INFORMATION SYSTEMS AND INTERNAL CONTROL EFFECTIVENESS: A CASE STUDY OF CIMAHI FROZEN FOOD

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Abstract

The adoption of Accounting Information Systems (AIS) has become essential for improving operational efficiency, data accuracy, and internal control within small and medium enterprises (SMEs). However, many micro-retail businesses still face difficulties in effectively integrating AIS due to limited resources, weak role segregation, and reliance on external service providers. This study aims to examine the implementation of AIS at Cimahi Frozen Food and evaluate its impact on internal control and financial reporting processes. Employing a qualitative case study approach, data were collected through semi-structured interviews with administrative and managerial staff, direct observations, and documentation analysis. The data were analysed using the Miles and Huberman framework to identify emerging themes related to system use, control mechanisms, and operational reliability. The findings reveal that while AIS assists with transaction recording and financial statement preparation, it remains constrained by overlapping duties, inconsistent cash reconciliations, and technical issues in the EnPOS system. These weaknesses undermine the effectiveness of internal control and overall reporting accuracy. The study recommends strengthening role separation, implementing automated reconciliations, and enhancing vendor maintenance agreements. This research contributes to understanding the dynamics of AIS implementation in Indonesian microenterprises and provides practical guidance for improving internal governance and accountability.

Keywords: Accounting Information System, Internal Control, Case Study, Microenterprise, DigitalisatIion

Topic: Economics

ABS-ICEBEF-25281

Comparison of conventional and digital marketing strategies in increasing the sustainablity of family busineses

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Abstract

His study aims to compare digital and conventional marketing strategies in enhancing family business sustainability. The acceleration of digital transformation has changed the way families manage and market their businesses, especially in maintaining long-term income stability (PwC, 2023; Kotler & Keller, 2021). However, many traditional family businesses still rely on conventional methods such as direct sales and print advertisements, which are often limited in reach and adaptability (Rahman & Suryani, 2022). This research uses a systematic literature review from academic journals and industry reports related to marketing transformation in family businesses. The company, founded by Mutiara Djokosoetono in 1972, represents a traditional family business that has undergone significant digital transformation. Using a Systematic Literature Review (SLR) combined with a case study approach. The SLR ensures comprehensive theoretical synthesis, while the case study contextualizes findings through the Blue Bird example. The findings indicate that Blue Bird's ability to balance digital adaptation such as app-based services and online branding with its traditional customer trust and family values has strengthened its sustainability and customer loyalty. The study concludes that digital transformation does not replace conventional marketing in family businesses but rather integrates with it to maintain authenticity while ensuring market relevance.

Keywords: digital marketing, conventional marketing, family business,blue bird, sustainability

Topic: Economics

ABS-ICEBEF-25283

Analysis of the Implementation of Internal Control Systems at PT. Ultimo Clinic

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Abstract

This study assesses the implementation and effectiveness of internal control systems within PT Ultimo Clinic's operational processes, using the COSO Internal Control Framework as an analytical lens. Employing a qualitative case study design, data were collected between January and March 2025 through semi-structured interviews with eight key personnel, direct observation of routine procedures, and document analysis. Thematic analysis revealed four principal weaknesses: reliance on manual and spreadsheet-based records; inadequate segregation of duties and authorisation procedures; limited data security and backup practices; and inconsistent receivables management. These deficiencies compromise information reliability, weaken monitoring capacity, and elevate exposure to fraud risks by creating opportunities and pressures conducive to misconduct. The paper proposes targeted improvements, including system integration, formalised authorisation workflows, standardised credit policies, periodic internal audits, and automated backup protocols. By combining process mapping with control evaluation, the study contributes to AIS and internal control literature in developing-country contexts. It offers actionable recommendations for managerial practice in medium-scale healthcare providers.

Keywords: Internal Control; Operational Cycle; COSO; PT. Ultimo Clinic

Topic: Economics

ABS-ICEBEF-25284

Exchange Rate, Terms of Trade, and Trade Balance Dynamics in Indonesia: Evidence from OLS Regression Analysis

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Abstract

This study examines the dynamic relationship between exchange rate, terms of trade, and Indonesia's trade balance during the period 1994–2023. Annual time series data were obtained from official publications of the World Bank. The research employs a multiple Ordinary Least Squares (OLS) regression model to estimate the impact of exchange rate movements and changes in terms of trade on the trade balance. Diagnostic tests were conducted to ensure the classical assumptions of the regression model were satisfied. The results reveal that terms of trade have a positive and statistically significant effect on the trade balance, whereas the exchange rate shows no significant influence. These findings support the Marshall–Lerner condition and the J-Curve phenomenon, which indicate that the positive effect of currency depreciation on the trade balance requires sufficient time and price elasticity. The results also highlight that Indonesia's trade performance is more sensitive to export price competitiveness and global price fluctuations than to short-term exchange rate movements. Consequently, long-term trade policies should emphasize export diversification, industrial downstreaming, and value-added production to enhance resilience in external trade.

Keywords: exchange rate, terms of trade, trade balance, OLS regression

Topic: Economics

ABS-ICEBEF-25286

ACCOUNTING INFORMATION SYSTEMS AND INTERNAL CONTROL IN THE REVENUE CYCLE: A CASE STUDY OF PT. TRIMITRA ARTHA JAYA

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Abstract

This study investigates the effectiveness of the Accounting Information System (AIS) within the revenue cycle of PT Trimitra Artha Jaya, a distribution company engaged in foodstuffs, information technology equipment, and uniforms. The research aims to assess how the existing AIS supports internal control and mitigates potential risks throughout revenue-related transactions. Adopting a qualitative case study design, data were gathered through semi-structured interviews, direct observation, and document analysis involving administrative, logistics, and finance personnel. Thematic analysis identified several critical issues in the company's revenue cycle, including dependence on manual Excel-based recording, inadequate data security and backup mechanisms, delays in customer payments, and weaknesses in payroll authorisation procedures. These shortcomings heighten the likelihood of data manipulation, human error, and fraudulent practices. The study recommends implementing an integrated AIS with automated audit trails, standardised credit policies, periodic internal audits, and secure data backup systems. The findings contribute to the AIS literature by integrating process mapping with internal control evaluation to identify fraud risk indicators within distribution-sector organisations. Practical implications are also discussed for enhancing system reliability and supporting more informed managerial decision-making.

Keywords: Accounting Information System, Revenue Cycle, Internal Control, Procedures, Fraud

Topic: Economics

ABS-ICEBEF-25288

INTEGRATION CHALLENGES OF ACCOUNTING INFORMATION SYSTEMS IN MULTI-UNIT SMALL ENTERPRISES: A CASE STUDY OF CV. GELORA HARMONI SEJAHTERA, INDONESIA

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Abstract

The rapid growth of multi-unit small enterprises in Indonesia has created increasing demand for reliable, integrated Accounting Information Systems (AIS). However, many small businesses still rely on manual processes, resulting in inefficiencies and weak internal controls. This study aims to analyse the implementation and integration challenges of AIS at CV. Gelora Harmoni Sejahtera, a multi-unit enterprise operating SIPLAH, Abang COD, and Gelora Farm. Using a qualitative case study approach, data were collected through in-depth interviews, direct observation, and documentation, and then analysed inductively using thematic analysis. The findings reveal three main issues: (1) dependence on manual Excel-based recording across units, (2) absence of standard operating procedures (SOPs) and internal audit mechanisms, and (3) fragmented information flow that hinders managerial decision-making. These weaknesses reduce the accuracy, timeliness, and reliability of financial information. The study contributes to the literature on AIS in SMEs by identifying integration barriers in multi-unit settings and proposing a roadmap for gradual system integration. Practically, it offers policy and managerial implications for improving internal control and data governance within small enterprises.

Keywords: Accounting Information System; Small Enterprises; Internal Control; System Integration

Topic: Economics

ABS-ICEBEF-25294

IMPLEMENTATION OF AN ACCOUNTING INFORMATION SYSTEM IN A SMALL HANDICRAFT ENTERPRISE: A QUALITATIVE CASE STUDY OF D'KORSASE ULFA, GORONTALO, INDONESIA IMPLEMENTATION OF AN ACCOUNTING INFORMATION SYSTEM IN A SMALL HANDICRAFT ENTERPRISE: A QUALITATIVE

Talita Ardra Widyadhana , Adelia Maileni Agustin , Nabilla Hapsari Putri Fauzi , Myisha Azlia Nafhatus Sofa, Mumtaz Ali Ridha Al Munawar, Fitrina Kurniati

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Abstract

This reseach aims to identify and understand the application of Accounting Information Systems in the main business cycles of D'Korsase Ulfa. For the research we uses a descriptive qualitative approach with data collection techniques is the form of semi-structured interviews and analysis of relevant documents. Data analysis is carried out through data reduction, narrative presentation, and drawing conclusions based on theories and interview sources. The results of the study indicate that D'Korsase Ulfa has implemented AIS quite well by utilizing the SIAPIK application from Bank Indonesia which is used to consistently for record daily financial transactions. Furthermore SIAPIK supports assignment in recording and facilitates the preparation of integrated financial reports, which then become the basis for strategic decision making such as production and payroll. This study reinforces the importance of internal control elements in the implementation of AIS for MSMEs and also encourages optimization of HR training, application system improvements, and cloud-based recording integration to support business sustainability. The novelty of this research lies in the comprehensive analysis of the factors that influence the implementation of SIA at D'Korsase Ulfa, including user elements, work procedures, software, infrastructure, and managed data.

Keywords: Accounting Information Systems; MSMEs; SIAPIK; Business Cycle; Internal Control

Topic: Economics

ABS-ICEBEF-25295

BRANCH MARKETING AND FINANCIAL LITERACY STRATEGIES TO INCREASE DIGITAL GOLD SAVINGS ADOPTION: A QUALITATIVE STUDY OF PT PEGADAIAN (GEGERKALONG & LEDENG BRANCHES, BANDUNG)

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Abstract

This study investigates the branch-level marketing and financial literacy strategies implemented by PT Pegadaian, particularly at the Gegerkalong and Ledeng branches in Bandung, to enhance customer adoption of the Digital Gold Savings product. Using a qualitative descriptive approach, data were collected through in-depth interviews, direct observation, and documentation involving marketing staff and branch managers responsible for product promotion. The data were analysed through reduction, display, and triangulation, using a thematic analysis framework to ensure the validity and credibility of the findings. The results reveal that ease of access, transactional flexibility, and Pegadaian's image as a state-owned enterprise are the main drivers encouraging adoption, while limited investment literacy and persistent perceptions of Pegadaian as a conventional pawnshop act as barriers. The study highlights that combining personalised financial education with digital marketing initiatives effectively increases customer interest and trust in gold savings products. It recommends continuous financial literacy programmes, improvement of digital service features, and youth-oriented marketing strategies to support sustainable financial inclusion.

Keywords: Branch Marketing; Financial Literacy; Digital Gold Savings; Adoption Strategy; Financial Inclusion

Topic: Economics

ABS-ICEBEF-25297

The Role of the Accounting Information System in Financial Management and Decision-Making: A Case Study of Morgy Coffee

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Abstract

This study aims to examine how the Accounting Information System (AIS) is implemented in the revenue, expenditure, and conversion cycles of a small business, with a case study at Morgy Coffee Bandung. The research employs a descriptive qualitative approach, using online interviews and documentation as data collection techniques, which were then analyzed thematically. The findings reveal that the use of a digital cashier system has supported real-time transaction recording, assisted in inventory management, and facilitated the preparation of simple financial reports. Although the three cycles operate systematically, weaknesses remain in documentation and supervision, particularly in managerial control. The main components of AIS people, procedures, hardware and software, data, and communication networks have been applied on a limited scale. This study reinforces the theory that AIS can enhance efficiency and transparency in small business operations. Furthermore, it provides recommendations for micro, small, and medium enterprises (MSMEs) to develop information systems tailored to their needs. The novelty of this research lies in the context of implementing AIS in a small creative business unit that demonstrates an adaptive commitment to digital technology adoption.

Keywords: accounting information system, MSMEs, strategic management, accounting cycle, internal control

Topic: Economics

ABS-ICEBEF-25298

DIGITALISATION AND RELATIONSHIP BANKING IN MANAGING NON-PERFORMING LOANS: A CASE STUDY OF BPR KARYAJATNIKA SADAYA

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Abstract

This study examines how a hybrid strategy combining digital credit classification and relationship banking influences the management of non-performing loans (NPL) at BPR Karyajatnika Sadaya, Setiabudi branch. Using a qualitative case-study approach, data were collected through semi-structured interviews with four stakeholders (a frontline officer, a credit analyst, a branch manager, and a defaulting borrower) and analysis of internal credit records and PSAK 71-based reports covering 2019–2024. Data were analysed using Miles & Huberman's framework (data reduction, display, conclusion drawing) and thematic coding. Results indicate that (1) digital collectability classification improved early detection of risky accounts, (2) multi-layer verification reduced approval errors and contributed to a decrease in new NPL cases in 2023, and (3) relationship banking remains essential to restructure loans for MSMEs. The study contributes empirically by demonstrating that a staged digitalisation programme, complemented by strengthened human capacity, can reduce NPL while maintaining LDR stability. Implications for BPRs and regulators are discussed.

Keywords: Non-Performing Loans; Loan Settlement; Rural Credit Banks; Loan Restructuring; Risk Management

Topic: Economics

ABS-ICEBEF-25308

Analysis of Research Trends Related to Exchange Rate Volatility: A Bibliometric Approach from 2000 to 2025

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Abstract

Exchange rate volatility is a critical issue in global economic research because significant fluctuations can affect macroeconomic stability, monetary policy, and international trade. This study uses a bibliometric approach to analyze publication trends on exchange rate volatility from 2000 to 2025, accessing the Scopus databases. The main objective of this research is to map publication trends, identify key themes, influential authors, and international collaboration in the field. The analysis results show a sharp increase in publications since the 2008 Global Financial Crisis, with a growing focus on emerging markets. This study also highlights the development of econometric models and monetary policies that play a crucial role in explaining the dynamics of exchange rate volatility. Furthermore, our findings indicate that although this topic has been extensively studied, there are still areas that remain underexplored, such as the relationship between exchange rate volatility and foreign direct investment (FDI), as well as international trade in the context of the digital economy. Through an analysis of international collaboration networks, we found significant collaboration between developing countries, with the United States, Pakistan, and China being the leading contributors. We also identified several prominent journals that serve as key platforms for publishing research on exchange rate volatility, including the Journal of International Money and Finance and the Journal of Risk and Financial Management.

Keywords: Keywords: exchange rate volatility; bibliometric analysis; financial markets; monetary policy; emerg

Topic: Economics

ABS-ICEBEF-25309

Teacher Performance and Educational Technology on School Quality: A Moderation Analysis of Parental Involvement – A Case Study at Sekolah Sinar Kasih, Tajurhalang, Bogor \

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Abstract

This thesis investigates how teacher performance and educational technology shape school quality, and whether parental involvement strengthens those relationships, in a case study at Sekolah Sinar Kasih, Tajurhalang, Bogor. The study methodology is a quantitative–descriptive design with supporting qualitative inputs (brief observations and interviews) to capture the school's empirical context. Data were collected via a structured Likert-scale questionnaire (1–5) distributed to students' parents/guardians through Google Forms, with items derived from validated indicators for teacher performance (X1), technology use (X2), parental role (M), and educational quality (Y). The research questions and objectives focus on estimating the direct effects of X1 and X2 on Y and testing the moderating effect of M on both relationships. Multiple linear regressions show that teacher performance has a positive, significant association with educational quality ($\beta = 0.166$, $p = 0.015$; $R^2 = 0.18$). Technology use also exhibits a positive, significant association with educational quality ($\beta = 0.184$, $p = 0.010$; $R^2 = 0.21$). When parental role is entered as a moderator, the interaction terms are statistically non-significant for both teacher performance (β_interaction $= -0.059$, $p = 0.228$; $R^2 = 0.27$) and technology use (β_interaction $= -0.041$, $p = 0.334$; $R^2 = 0.26$). The results indicate that parental involvement does not amplify or dampen these direct effects. Findings suggest that efforts to improve school quality in this context will benefit most from strengthening teacher professional practice and consolidating the technology-enabled learning ecosystem.

Keywords: Keywords: teacher performance; educational technology; school quality; parental involvement; moderat

Topic: Economics

ABS-ICEBEF-25315

Educating for Enterprise: How Schools Foster Entrepreneurial Competence

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Abstract

Entrepreneurship education plays an important role in shaping entrepreneurial mindset and skills. This study reviews the literature to identify trends, learning methods, implementation challenges, and the role of digitalization in entrepreneurship education. The Systematic Literature Review (SLR) method was used by analyzing journals in the last 5–10 years. The results show that entrepreneurship education increases entrepreneurial interest, especially through increased self-efficacy. Experience-based methods, such as Value-Creation Pedagogy and Challenge-Based Learning, are more effective than conventional methods. However, challenges are still found in the curriculum, teacher competence, and ecosystem support. Digitalization through AI and e-learning has begun to be implemented, but its effectiveness still needs to be studied further. Further research is needed to evaluate the long-term impact of entrepreneurship education and the effectiveness of technology in learning.

Keywords: Entrepreneurship Education, Entrepreneurial Interest, Learning Methods, Digitalization

Topic: Economics

ABS-ICEBEF-25316

THE INFLUENCE OF FINANCIAL SELF-EFFICACY, FINANCIAL LITERACY, AND FINTECH PAYMENT USE ON STUDENTS' PERSONAL FINANCIAL MANAGEMENT

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Abstract

Personal financial management is crucial for students, enabling them to effectively manage their income and expenses, maintaining financial balance and achieving their financial goals. This study aims to determine whether financial self-efficacy, financial literacy, and fintech payments influence the personal management of students in the 2022 intake of the Faculty of Economics and Business, Dehasen University, Bengkulu. The research method used in this study is quantitative. The sample was 103 students from the Management Study Program of the Faculty of Economics and Business, Dehasen University, Bengkulu, graduating in 2022. The Slovin formula was used for sampling to obtain more accurate data. Data collection was conducted by distributing questionnaires in the form of a Google Form to 103 respondents. The analysis used SPSS version 26 software. The results of the study show a significance value of the financial self-efficacy variable of 0.000 <0.05, meaning that the financial self-efficacy variable has a significant influence on Students' Personal Financial Management. The results of the significance value of the financial literacy variable are 0.000 <0.05, so the value is said to be significant. The results of the significance value of the fintech payment variable are 0.000 <0.05, so the value is said to be significant. From these results, the variables of self-efficacy, financial literacy, fintech payment have a significant influence on students' personal financial management.

Keywords: Financial Self-Efficacy, Financial Literacy, Fintech Payment, Personal Financial Management

Topic: Economics

ABS-ICEBEF-25317

THE EFFECT OF SHARIA COMPLIANCE, LEVERAGE, AND CORPORATE GOVERNANCE MECHANISMS ON FINANCIAL STATEMENT FRAUD WITH INFORMATION TRANSPARENCY AS A MODERATING VARIABLE

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Abstract

This study aims to analyze the effects of sharia compliance, leverage, and corporate governance on the likelihood of financial statement fraud among companies listed in the Jakarta Islamic Index (JII), as well as to examine the role of transparency and information quality as moderating variables. A quantitative approach with a causal-associative design was employed to explain the cause-and-effect relationships among the variables. The study population includes all JII-listed firms during the 2020–2024 period, with samples selected using purposive sampling based on the completeness of financial statements and consistency of index membership. Data were obtained from annual reports, audited financial statements, and the Islamic Social Reporting (ISR) Index. The analysis was conducted using multiple linear regression and Moderated Regression Analysis (MRA) with the aid of SPSS software. The results show that sharia compliance has a significant negative effect on financial statement fraud, indicating that companies adhering more closely to Islamic principles tend to demonstrate higher reporting integrity. Leverage has a positive but insignificant effect, whereas corporate governance shows a significant negative effect on fraud. Interestingly, transparency was not statistically proven to moderate the relationship between the independent variables and fraud, although the direction of influence aligns with fraud prevention theory.

Keywords: Financial statement fraud, Sharia compliance, Leverage, Corporate governance, Transparency

Topic: Economics

ABS-ICEBEF-25323

THE EFFECT OF SOCIAL MEDIA, HERDING EFFECT, AND FEAR OF MISSING OUT ON INVESTOR INTEREST IN STOCK TRADING AT PT PHINTRACO SEKURITAS BENGKULU BRANCH

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Abstract

The purpose of this study is to determine the influence of social media, herding effect, and fear of missing out (FOMO) on investors' interest in stock trading at PT Phintraco Sekuritas, Bengkulu Branch. This research employs a descriptive quantitative approach. The sampling method used is probability sampling with a simple random sampling design. Data were collected using a questionnaire distributed to 83 respondents. The results of the multiple linear regression analysis are expressed in the following equation: $Y = 0.993 + 0.875X_1 – 0.061X_2 + 0.338X_3 + 1.996$.The regression results indicate that social media and fear of missing out have a positive relationship with investors' interest, while the herding effect shows a negative relationship.The partial t-test results reveal that the social media variable has a t-value of 7.345 > 1.990 with a significance level of 0.000 < 0.05, indicating a significant effect. The herding effect has a t-value of –0.575 < 1.990 with a significance level of 0.567 > 0.05, meaning it has no significant effect. The FOMO variable has a t-value of 2.904 > 1.990 with a significance level of 0.005 < 0.05, indicating a significant effect.The simultaneous F-test shows that Fcount (58.089) > Ftable (2.72) with a significance value of 0.000 < 0.05, which means that social media, herding effect, and fear of missing out together have a positive and significant influence on investors' interest in stock trading at PT Phintraco Sekuritas, Bengkulu Branch.

Keywords: Social Media, Herding Effect, Fear of Missing Out, Undergraduate Student of Economics (Accounting),

Topic: Economics

ABS-ICEBEF-25325

THE IMPACT OF GRADUATION RATES, MINIMUM WAGES, AND DIGITAL TRANSFORMATION ON ELEMENTARY SCHOOL TEACHER AVAILIBILITY IN SOUTH SUMATERA PROVINCE

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Abstract

This study examines the influence of School Graduation Rate, District Minimum Wage, and Digital Transformation on the Availability of Elementary School Teachers in South Sumatra Province, covering 17 districts/cities during the 2021–2024 period. This study uses a panel data regression method with a Random Effect Model (REM) approach to analyze the relationship between education, economics, and technology factors on labor supply in the elementary education sector. The results show that the variables of School Graduation Rate and District Minimum Wage have a positive and significant effect on the Availability of Elementary School Teachers, while Digital Transformation has a positive but insignificant effect. These findings indicate that improving the quality of education and regional economic welfare are the main drivers in increasing the number of educators, while digital transformation has a greater impact on efficiency and improving teacher competence. Spatially, regions such as Palembang, Banyuasin, and Musi Banyuasin show strong positive effects due to their high graduation rates, living wages, and better digital access, while districts such as North Musi Rawas, PALI, and Pagar Alam still face infrastructure limitations and unequal distribution of teaching staff. This research supports the achievement of Sustainable Development Goals (SDGs) 4 on Quality Education and recommends integrative policies to increase graduation rates, teacher welfare, and accelerate digital transformation throughout South Sumatra.

Keywords: School Graduation Rate, District Minimum Wage, Digital Transformation, SDGs 4, Quality Education

Topic: Economics

ABS-ICEBEF-25327

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Abstract

Human Resource Management (HRM) is a critical foundation for strengthening the global health system. The WHO (2020) emphasizes that the world will need an additional 18 million health workers by 2030. This paper addresses key global HRM challenges, including maldistribution, workforce migration, burnout, and digitalization. Through a literature review drawing from the WHO, OECD, ILO, and World Bank, we propose HRM strategies encompassing: needs-based planning, retention of staff in remote areas, competency development, HRM digitalization, and global migration policies. Tables, case studies, and a conceptual framework are included to enrich the analysis

Keywords: HRM;health workforce; competency; global health; digital health

Topic: Economics

ABS-ICEBEF-25328

Raw Material Inventory in Determining Continuity Case Study: Rice Milling PB Usaha Sukses Karawang

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Abstract

This study aims to analyze the raw material inventory system, processing process, and marketing strategy of the PB Usaha Sukses rice milling business in Kertajaya Village, Jayakerta District, Karawang Regency. The study was conducted in May 2025 using a descriptive observational approach through direct interviews with the owner and employees. The results showed that PB Usaha Sukses was able to maintain a stable production of 15 tons of unhusked rice per day with a rice yield of 9–10 tons, despite facing dynamic raw material supply. Determining factors for the success of this business include the availability of raw materials between sub-districts with rotating harvests, the use of semi-manual drying methods, and an extensive marketing network extending beyond the region. Karawang, as the "rice granary of West Java," has a good irrigation system, so it did not experience a lean season during the study period. The processing process includes five main stages: drying, milling, sifting, cleaning, and packaging. This business also plays a social role by empowering a local workforce of 22 people. These findings emphasize the importance of efficient inventory management and strengthening the capacity of small-scale rice mills to support regional food security.

Keywords: inventory, raw materials, continuity of milling business
Topic: Economics

ABS-ICEBEF-25329

The effect of Transformational Leadership on Job Performance With Work Engagement and Job Satisfaction as Mediation Variable

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Abstract

This research was conducted to examine the effect of transformational leadership on Job performance by employing work engagement and job satisfaction as mediating variables. The research utilized a quantitative approach through the Structural Equation Modeling–Partial Least Squares (SEM-PLS) technique using the SmartPLS 3.0 software. The sample consisted of 166 respondents. The results of the direct effect analysis revealed that transformational leadership has a significant influence on job performance, work engagement, and job satisfaction. Furthermore, both work engagement and job satisfaction were found to significantly affect job performance. The analysis of indirect effects indicated that work engagement and job satisfaction successfully mediate the relationship between transformational leadership and job performance.

Keywords: Transformational Leadership, Job Performance, Work Engagement, Job Satisfaction

Topic: Economics

ABS-ICEBEF-25330

Leadership in Healthcare: Models, Challenges, and Strengthening Strategies

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Abstract

This study aims to examined leadership models and strategies in the healthcare sector and their impact on service quality and health system resilience. The method used is a literature study with thematic analysis of various scientific publications and reports from the WHO, OECD, and Ministry of Health, supplemented with case studies from several countries. The results of the study identified four main leadership models, namely transformational, servant, adaptive, and transactional, which are applied according to the context of health challenges, such as the COVID-19 pandemic and complex bureaucracy. International case studies show that adaptive and transparent leadership can result in effective crisis response management and increase public trust. The conceptual framework developed emphasizes the relationship between leadership competencies, managerial processes, and health system outcomes, including improved service quality and patient safety. In addition, Dale Carnegie's leadership principles, which emphasize inspiration, motivation, and empathy, have been proven to strengthen the performance and well-being of health workers. This research confirms that strengthening adaptive and inspirational leadership capacity is a key factor in health system reform and sustainable health service development. Therefore, developing leadership competencies at various levels of health institutions needs to be a strategic priority in order to address the dynamics and challenges in the health sector.

Keywords: Leadership, Health System, Transformational Leadership, Patient Safety, Health Governance

Topic: Economics

ABS-ICEBEF-25342

The Influence of Perceived Safety System Accounting on Customer Satisfaction (survey of SMEs in Cimahi City)

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Abstract

The e-commerce business in Indonesia has shown rapid growth over the past few years. The increasing number of online transactions presents both opportunities and challenges for companies to provide optimal services. However, the growth in transactions does not always align with higher customer satisfaction, as online fraud cases—particularly those involving financial data—still frequently occur. From an accounting perspective, customer satisfaction is closely related to Perceived Safety System Accounting, which reflects consumers' perceptions of the security of a company's accounting system in recording, processing, and protecting transaction data. This study aims to analyze the influence of Perceived Safety System Accounting on Customer Satisfaction among SMEs in Cimahi City. The research method used is a quantitative approach with a purposive sampling technique, involving 376 SME respondents. The results indicate that Perceived Safety System Accounting has a significant effect on customer satisfaction. The higher the perceived security of the accounting system used by e-commerce platforms, the higher the level of customer satisfaction.

Keywords: Perceived Safety System Accounting, Customer Satisfaction, e-commerce,UMKM

Topic: Economics

ABS-ICEBEF-25354

Training Effectiveness and Teacher's Competence: Insights from Vocational Education Transformation in Majalengka Regency

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Abstract

This study aims to analyze the contribution of training program effectiveness to the improvement of teachers' competence within the context of vocational education transformation in Majalengka Regency. A quantitative approach was employed using Partial Least Square Structural Equation Modeling (PLS-SEM) to analyze data collected from all vocational high school (SMK) teachers in Majalengka Regency. The results indicate that all indicators of training effectiveness and teacher competence demonstrate strong validity and reliability. The data analysis revealed that training effectiveness explains 43.9% of the variance in teacher competence, indicating a substantial effect. Hypothesis testing further confirmed that training effectiveness significantly contributes to the enhancement of teacher competence. These findings highlight the importance of implementing effective and sustainable training programs to strengthen vocational teachers' competencies in responding to the challenges of educational transformation. The study provides strategic implications for educational policymakers in improving human resource quality within the vocational education sector.

Keywords: training effectiveness, teacher competence, vocational education, educational transformation

Topic: Economics

ABS-ICEBEF-25355

THE IMPACT OF ARTIFICIAL INTELLIGENCE ON THE ECONOMY AND ITS FUTURE PROSPECTS: A CASE STUDY OF UZBEKISTAN

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Abstract

This article examines the impact of Artificial Intelligence (AI) on the economy of Uzbekistan, emphasising its current applications, associated challenges, and prospects. Employing a qualitative analysis methodology, the study uses secondary data interviews with key stakeholders, including policymakers, business leaders, and academics, to elucidate the transformative potential of AI technologies within the Uzbek context. The findings indicate that AI offers substantial economic growth and operational efficiency opportunities. However, to fully realise these benefits, it is imperative to address critical challenges such as inadequate technological infrastructure, workforce readiness, and the establishment of robust regulatory frameworks. Additionally, this study highlights the importance of fostering a collaborative environment between government entities, the private sector, and educational institutions to facilitate the integration of AI into various economic sectors. This holistic approach is essential for ensuring that Uzbekistan can effectively navigate the complexities of AI adoption and leverage its capabilities for sustainable economic development.

Keywords: Artificial Intelligence (AI), Economy, Uzbekistan, Central Asia.

Topic: Economics

ABS-ICEBEF-25356

The Intention of Islamic Economics Student Study Groups in West Java to Participate in Cash Waqf for the National Poverty Alleviation Project through the PasifAmal.id Platform

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Abstract

his study examines the factors that influence the intention of students in the West Java Islamic Economics Study Group (KSEI) to make collective waqf donations through poverty alleviation projects on the PasifAmal.id platform, by integrating waqf literacy and trust within the framework of the Theory of Planned Behavior (TPB). The research population consisted of KSEI students from various universities in West Java, who were considered relevant because they had an understanding of and commitment to the development of Islamic economics, including the optimization of waqf. The research focused on 21 active KSEI groups in the West Java region. The sample was determined using purposive sampling techniques with 165 student respondents. This study used a quantitative approach with a causality design. Data were collected through literature studies and questionnaires, then analyzed using Structural Equation Modeling–Partial Least Square. The results of the study indicate that the variables of waqf literacy and trust have a positive and significant effect on attitude. Meanwhile, attitude, subjective norms, and perceived behavioral control have a positive and significant effect on the intention to donate collective waqf funds to national poverty alleviation projects through the PasifAmal.id platform.

Keywords: Digital Cash Waqf Intention; Poverty Alleviation; Theory of Planned Behavior; Trust; Waqf Literacy

opic: Economics

ABS-ICEBEF-25357

ANALYSIS OF ZIS FUND DISTRIBUTION, FOREIGN DIRECT INVESTMENT, SHARIA FINANCIAL INCLUSION, AND UNEMPLOYMENT RATES ON POVERTY IN INDONESIA

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Abstract

Poverty remains a serious challenge in Indonesia's development, especially amid social and economic inequality. This study aims to analyze the impact of Zakat, Infak, and Sedekah (ZIS) fund distribution, foreign direct investment (FDI), Islamic financial inclusion, and open unemployment rates on poverty in Indonesia. The data used is panel data from 31 provinces during 2019–2023. Descriptively, poverty rates fluctuate, with Papua Province having the highest poverty rate and Jakarta Province the lowest. ZIS fund distribution shows an increasing trend, while Islamic financial inclusion remains relatively small. The highest unemployment rate is in Jakarta Province. The study results indicate that ZIS fund distribution has a negative and significant impact on poverty, while the open unemployment rate has a positive and significant impact. Meanwhile, foreign direct investment and Islamic financial inclusion do not have a significant impact on poverty. These findings emphasize the need for more targeted policies in optimizing ZIS distribution and controlling unemployment, as well as supporting the role of Islamic economic instruments in reducing poverty rates and promoting inclusive economic development in Indonesia

Keywords: Keywords: poverty, ZIS, foreign direct investment, Islamic financial inclusion, open unemployment ra

Topic: Economics

ABS-ICEBEF-25358

The Dominance of Financial Performance Ratios and Firm Size on Islamic Social Reporting Disclosure in Islamic Commercial Banks for the Period 2015–2023

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Abstract

The rapid growth of the Islamic banking industry in Indonesia presents challenges in maintaining competitiveness and customer trust through compliance with Sharia principles. One of the key measures is Islamic Social Reporting (ISR), which reflects the transparency and social accountability of banks. This study addresses the problem of the relatively low average ISR disclosure among Islamic Commercial Banks (BUS), which remains below the "informative" category, as well as the inconsistent findings of previous research regarding the effect of financial performance ratios on ISR. This study aims to analyze the influence of the Capital Adequacy Ratio (CAR), firm size, Debt to Equity Ratio (DER), and Net Operating Margin (NOM) on ISR disclosure in BUS during the 2015–2023 period. The research employs a quantitative method with a purposive sampling technique applied to BUS registered with the Financial Services Authority. Secondary data from annual reports were analyzed using panel data regression. The results show that, partially, some financial performance ratios significantly affect ISR disclosure, while others do not. Simultaneously, CAR, firm size, DER, and NOM significantly influence ISR. These findings emphasize the importance of financial performance as a key driver in enhancing the quality of ISR disclosure in Islamic Commercial Banks

Keywords: Islamic Social Reporting, Capital Adequacy Ratio, Firm Size, Debt Equity Ratio, Net Operating Margin

Topic: Economics

ABS-ICEBEF-25359

EDUCATIONAL HUMAN CAPITAL RESILIENCE IN THE AI ERA: AN ANALYSIS OF DIGITAL PRESSURE, ETHICS, AND TRUST

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Abstract

The transformation of education in the era of artificial intelligence has redefined the role of teachers as both learning facilitators and moral guardians. This study investigates how digital pressure affects the resilience of educational human capital by incorporating ethical discipline and institutional trust as mediating factors. A quantitative explanatory approach was employed through a cross-sectional survey involving 103 teachers from the Priangan Timur region, which includes Tasikmalaya, Garut, Ciamis, Pangandaran, and Banjar City. Data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM). The findings reveal that digital pressure does not necessarily diminish teacher resilience; rather, it can serve as an adaptive driver when accompanied by ethical leadership and institutional trust. Trust emerges as a crucial bridge linking moral discipline to professional endurance. This study emphasizes the importance of developing teacher policies that balance digital competence, moral integrity, and a culture of trust to strengthen educational human capital in the age of artificial intelligence.

Keywords: educational human capital; digital pressure; artificial intelligence; ethical discipline; teacher re

Topic: Economics

ABS-ICEBEF-25362

Sectoral Differences in ESG-Financial Performance Relationship: A Comparative Study Of Indonesian Non-Financial Companies

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Abstract

This study investigates the sectoral differences in the relationship between Environmental, Social, and Governance (ESG) scores and financial performance, measured by Return on Assets (ROA), among publicly listed non-financial companies in Indonesia. Using firm-level ESG and ROA data from 2020 to 2024, we conduct a comparative analysis across major industry sectors, including consumer goods, infrastructure, energy, property, and manufacturing. Prior research suggests ESG performance can influence ROA, but the strength and direction of this relationship may vary by industry (Sari & Nugroho, 2023; Pratiwi et al., 2022). Regression models with sectoral interaction terms are employed to test whether ESG's impact on ROA differs significantly across sectors. Preliminary results indicate that consumer-facing sectors show stronger positive associations, while capital-intensive sectors exhibit weaker or negative correlations. These findings offer insights for investors and policymakers seeking to align sustainability with financial outcomes

Keywords: ESG, ROA, sectoral analysis, non-financial companies, Indonesia.
Topic: Economics

ABS-ICEBEF-25364

IMPROVING CUSTOMER SATISFACTION USING SERVICE QUALITY (SERVQUAL), IMPORTANCE PERFORMANCE ANALYSIS (IPA), AND QUALITY FUNCTION DEPLOYMENT (QFD): CASE STUDY OF TRAVEL AGENCY

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Abstract

This study aims to evaluate and enhance customer satisfaction at PT Nuartha Tours & Travel through an integrated approach utilizing the Service Quality (SERVQUAL), Importance Performance Analysis (IPA), and Quality Function Deployment (QFD) methods. The initial stage employed the SERVQUAL method to measure the gap between customer expectations and perceptions across five key service dimensions: tangibility, reliability, responsiveness, assurance, and empathy. The research population comprised approximately 2,000 customer data entries from the past two years, with 96 respondents selected as samples using the purposive sampling technique. The results of the SERVQUAL analysis indicated that all dimensions exhibited negative gaps, suggesting that the services provided have not yet fully met customer expectations. The IPA method was then applied to map each attribute into four priority quadrants based on their levels of importance and actual performance. Attributes located in Quadrant I (main priority) were used as inputs in the QFD process, where the House of Quality (HoQ) translated customer needs into technical responses for concrete service improvement strategies. Validity and reliability tests were conducted using SPSS, while the SERVQUAL analysis, IPA mapping, and House of Quality construction were performed using Microsoft Excel. The findings demonstrate that the integration of SERVQUAL, IPA, and QFD provides a systematic framework for formulating customer oriented service improvement strategies. It is recommended that the company continuously monitor changes in customer preferences and update service standards to ensure that quality improvements remain relevant to market needs.

Keywords: Service Quality, Customer Satisfaction, SERVQUAL, IPA, QFD

Topic: Economics

ABS-ICEBEF-25381

Tinjauan Literatur tentang Peran Manajemen Strategik dalam Meningkatkan Daya Saing UMKM melalui Inovasi Berkelanjutan: Pendekatan Bibliometrik untuk Mengungkap Sinergi antara Strategi Bisnis, Keberlanjutan, dan Keunggulan Kompetitif.

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Abstract

Penelitian ini berfokus pada telaah literatur mengenai bagaimana manajemen strategik berperan dalam meningkatkan daya saing usaha kecil dan menengah (UKM) melalui penerapan inovasi berkelanjutan. Pendekatan yang digunakan adalah Systematic Literature Review (SLR) dengan analisis bibliometrik menggunakan perangkat VOSviewer, yang memungkinkan pemetaan tren penelitian, identifikasi kata kunci utama, jejaring kolaborasi antarpenulis, serta hubungan antarliteratur. Hasil kajian menunjukkan adanya kesepahaman di kalangan peneliti bahwa manajemen strategik dan inovasi berkelanjutan merupakan dua elemen yang saling melengkapi dalam membangun keunggulan kompetitif. Dominasi kata kunci seperti strategic management, sustainable innovation, dan competitiveness mengindikasikan bahwa fokus penelitian saat ini berada pada integrasi antara strategi bisnis dan aspek keberlanjutan. Dari sisi implementasi, UKM disarankan untuk mengadopsi strategi adaptif berbasis transformasi digital dan inovasi ramah lingkungan agar mampu menghadapi dinamika pasar yang terus berubah. Sementara itu, dari perspektif kebijakan, dukungan pemerintah melalui regulasi, insentif, serta fasilitasi riset kolaboratif menjadi faktor penting yang memperkuat ekosistem inovasi. Secara konseptual, kajian ini menegaskan pentingnya kolaborasi antara strategi, inovasi, dan kebijakan publik sebagai fondasi bagi peningkatan daya saing UKM secara berkelanjutan.

Keywords: manajemen strategik, UKM, inovasi berkelanjutan, daya saing, bibliometrik
Topic: Economics

ABS-ICEBEF-25390

A DUAL-MARKET STRATEGY FOR HERBAL SME PENETRATION: DIGITAL MARKETING AND LOGISTICS EFFICIENCY IN EXPORT AND DOMESTIC MARKETS

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Abstract

This research examines the dual-market strategy within the herbal sector of Indonesian small and medium enterprises (SMEs). Indonesian SMEs have demonstrated steady growth in the export market; however, their domestic market penetration is constrained by cultural perceptions and inadequate marketing efforts. Logistical constraints and elevated shipping costs pose substantial challenges to sustainable export growth. This research employs a mixed-method approach to analyze three key aspects: the optimization efficiency of production and logistics to enhance export performance, the development strategies of digital marketing to address domestic consumer barriers, and the reduction of dependency on a single market through the implementation of a dual-market orientation. The findings are anticipated to demonstrate how SMEs in emerging markets can effectively balance international expansion as a source of innovative insights with domestic growth through the integration of digital transformation, cultural intelligence, and adaptive supply chain strategies. This study contributes by providing a framework for business development that links domestic and export competitiveness with SME resilience in the future. The dual-market strategy involves the export of goods, emphasizing logistics performance within the digital landscape. This approach is particularly relevant for SMEs in the herbal industry aiming to enhance logistics efficiency.

Keywords: Dual-Market Strategy, Export, Logistics Performance, Digital, SMEs, Herbal Industry, Logistics Efficiency.

Topic: Economics

ABS-ICEBEF-25393

THE EFFECT OF DIGITAL LEADERSHIP, HUMAN RESOURCE DEVELOPMENT, AND ORGANIZATIONAL SUPPORT ON EMPLOYEE PERFORMANCE AT PT. LEADERS WORLD

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Abstract

The purpose of this study was to determine the influence of digital leadership, human resource development, and organizational support on employee performance at PT. Leaders World. The population in this study was all 900 permanent employees of PT. Leaders World, with a sample size of 80 respondents. The sampling technique used was purposive sampling. The data analysis technique used was multipe linear regression : Y = 0,024 + 0,318 X1 + 0,335 X2 + 0,175 X3 + 1,217, this means that if digital leadership, human resource development, and organizational support increase, employee performance will also increase. The results of the study show that by simultaneously comparing the Fhitung and Ftabel values, it is known that the Ftabel value is 260.472 > 3.117 and it can be concluded that digital leadership, human resource development, and organizational support have a significant effect on employee performance at PT. Leaders World. Based on the partial test, it is known that digital leadership has a positive and significant effect on employee performance at PT. Leaders World with a sig value of 0,001 < alpha (0,05), human resource development has a positive and significant effect on employee performance at PT. Leaders World with a sig value of 0,000 < alpha (0,05), and organizational support has a positive and significant effect on employee perfomance at PT. Leaders World with a sig value of 0,049 < alpha (0,05).

Keywords: Influence of Digital Leadership, Human Resource Development, Organizational Support, Employee Perfor

Topic: Economics

ABS-ICEBEF-25398

Cultural Tourism Marketing Strategy: Integrating Tri Hita Karana Values for Rural Tourism Destination Branding Development.

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Abstract

Culture-oriented tourism plays a vital role in empowering rural economies and safeguarding local wisdom. However, marketing practices in this sector frequently prioritize commercial appeal rather than embodying cultural values. This research explores how cultural tourism marketing strategies influence the branding of rural tourism destinations, with the Tri Hita Karana (THK) philosophy serving as a mediating variable. Data were gathered through a Likert-scale survey involving 121 participants from Jatiluwih Tourism Village and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results reveal that cultural tourism marketing strategies have a significant positive impact on destination branding, while THK values mediate and reinforce this relationship. These findings highlight the importance of integrating cultural principles into destination marketing to promote authenticity and sustainable tourism development.

Keywords: Marketing Strategy, Cultural Tourism, Tri Hita Karana, Destination Branding
Topic: Economics

ABS-ICEBEF-25404

Artificial Intelligence in Social Marketing and CSR: A Bibliometric Analysis with Insights for BeCool Indonesia

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Abstract

This study aims to investigate the development of research on artificial intelligence (AI) applications in social marketing and corporate social responsibility (CSR) through bibliometric analysis. The objective is to identify intellectual patterns, theme structures, and publication trends that connect AI innovation to social activism and sustainability. On October 13, 2025, a Boolean search was performed on article titles, abstracts, and keywords to extract data from the Scopus database. Following data cleaning, the dataset which contained publications from 1985 to 2025 was filtered to only include journal articles, resulting in 180 documents. The bibliometric analysis consisted of performance analysis and science mapping. VOSviewer was used for visualization and Bibliometrix (R Studio) for performance metrics analysis after the data was exported in CSV format. Results indicate a steady growth in AI-related research in CSR and social marketing, with a clear thematic convergence between sustainability communication and technology-driven marketing. The shift from conceptual discussions to applied AI for social impact is reflected in the field's growing academic attention, despite its small publication volume. Insights from this mapping show BeCool Indonesia how AI can be strategically used to improve CSR communication through audience segmentation, data-driven storytelling, and social sentiment analysis. The study makes contributions in two ways: theoretically, by combining Triple Bottom Line and Stakeholder Theory viewpoints, and practically, by offering suggestions for AI-based CSR communication tactics.

Keywords : Artificial Intelligence, Social Marketing; Corporate Social Responsibility, Bibliometric Analysis

Topic: Economics

ABS-ICEBEF-25059

Integrating AI and Digital Innovation to Drive Inclusive and Green Global Economic Growth

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Abstract

This paper examines how artificial intelligence (AI) and digital innovation can be integrated to drive inclusive and green global economic growth. The study argues that AI and digital innovation offer transformative opportunities for enhancing productivity, expanding market access for small and medium enterprises, reducing environmental footprints, and improving transparency in value chains. However, these technologies also pose significant risks, including widening digital divides, ethical and governance challenges, and potential labor displacement. By synthesizing empirical evidence and theoretical perspectives, the paper highlights the enabling role of supportive policies, public private partnerships, and capacity building programs in ensuring equitable benefits from digital transformation. The findings suggest that an integrated approach to AI and digital innovation aligned with inclusive and green growth objectives can help countries accelerate progress toward the Sustainable Development Goals while maintaining competitiveness in the global economy.

Keywords: Artificial Intelligence; Digital Innovation; Inclusive Growth; Green Growth; Sustainable Development

Topic: Digital Economy

ABS-ICEBEF-25082

Artificial Intelligence and the Digital Economy: Shaping Tomorrow's Global Economy

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Abstract

This study examines the role of Artificial Intelligence (AI) in accelerating the growth of the digital economy and its implications for shaping a competitive and sustainable global economy. A descriptive-qualitative method was employed using secondary data from international journals, institutional reports, and statistical databases published between 2019 and 2025. From an initial pool of 32 documents, 15 met the inclusion criteria and were analyzed thematically. The findings reveal that AI adoption significantly improves efficiency, service personalization, predictive analytics, and decision-making across industries, while AI-driven platforms expand global market access and foster innovation in e-commerce and financial technology. However, disparities persist, particularly in data privacy, unequal access to technology, and gaps in regulatory preparedness. Overall, the synergy between AI and digital readiness—comprising infrastructure, human capital, and governance frameworks—emerges as a key determinant of economic competitiveness and inclusivity. Recommendations include enhancing digital infrastructure, strengthening ethical governance, and investing in human resource development to ensure that the digital economy driven by AI contributes to sustainable global growth.

Keywords: Artificial Intelligence; Digital Economy; Global Competitiveness; Sustainability; Innovation

Topic: Digital Economy

ABS-ICEBEF-25090

The Role of Technology Use in Enhancing Firm Performance of Indonesian MSMEs

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Abstract

Micro, small, and medium enterprises (MSMEs) are the backbone of the Indonesian economy, contributing significantly to gross domestic product and employment. However, many MSMEs face persistent structural challenges, including limited productivity, restricted access to finance, and weak integration into global value chains. In this context, technology use has become a decisive factor influencing firm performance. This study aims to investigate the direct role of technology use in enhancing MSME performance in Indonesia, without relying on mediating constructs such as absorptive capacity or innovation strategy. Grounded in the Resource-Based View (RBV) and Dynamic Capability Theory (DCT), technology use is conceptualized as both a strategic resource and a capability that enables process innovation, market responsiveness, and scalability. Methodologically, this research adopts a conceptual and literature-based approach supported by prior empirical findings and policy reports. A research framework is proposed in which technology use serves as an independent variable, while firm performance acts as the dependent variable. The model is designed for validation using Partial Least Squares Structural Equation Modeling (PLS-SEM). Nevertheless, barriers such as low digital literacy, financial constraints, and infrastructural inequalities hinder the full realization of technology's potential. This study contributes theoretically by strengthening RBV and DCT in the MSME context and practically by offering recommendations for MSME owners, policymakers, and ecosystem partners. Future research should empirically test the proposed model using survey data to validate the direct effect of technology use on firm performance.

Keywords: Technology Use, Firm Performance, MSMEs, Digital Transformation, Indonesia
Topic: Digital Economy

ABS-ICEBEF-25129

ANALYSIS OF THE ROLE OF DIGITAL ECONOMICS IN DRIVING ENTREPRENEURIAL INNOVATION

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Abstract

Advances in digital technology have driven significant changes in the world of entrepreneurship, particularly through the implementation of digital payment systems such as the Quick Response Code Indonesian Standard (QRIS) and the use of social media. This study aims to analyze the influence of QRIS and social media use on entrepreneurial innovation among micro, small, and medium enterprises (MSMEs) in Indonesia. The method used is a quantitative approach with a simple linear regression analysis technique using primary data obtained through the distribution of online questionnaires to 100 MSME respondents who actively use QRIS and social media. The results show that both QRIS and social media have a positive and significant influence on entrepreneurial innovation. The QRIS variable has a correlation coefficient (R) of 0.776 and a contribution of 60.2% to increasing entrepreneurial innovation, while social media shows a stronger influence with an R value of 0.893 and a contribution of 79.8%. These findings prove that the implementation of QRIS encourages business actors to be more adaptive to technology, efficient in transactions, and innovative in marketing and service strategies. Meanwhile, social media plays an important role in expanding networks, building communication with consumers, and sparking creativity in developing products and business models. Thus, digitalization through QRIS and social media is a crucial factor in strengthening competitiveness and accelerating entrepreneurial transformation in the digital economy era.

Keywords: QRIS, social media, entrepreneurial innovation, MSMEs, digital economy

Topic: Digital Economy

ABS-ICEBEF-25144

E-Commerce and Digital Platforms: Driving Competitive Advantage in Emerging Markets

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Abstract

This study aims to examine how e-commerce and digital platforms drive competitive advantage in emerging markets. The research employed a mixed-methods design combining secondary data analysis with a systematic literature review of peer-reviewed articles from 2015–2023. The population of interest was firms in emerging economies, with samples drawn from existing datasets, reports, and journal articles. Data collection included quantitative indicators such as e-commerce penetration rates, firm performance metrics, and platform usage statistics, while qualitative insights were obtained from case studies and thematic analyses. Data were analyzed using comparative approaches to identify patterns, similarities, and differences between developed and emerging markets. The findings reveal that e-commerce platforms improve market access, enhance efficiency, and enable small and medium enterprises (SMEs) to internationalize more effectively. Digital adoption in emerging markets is strongly influenced by inclusivity, scalability, and affordability, while challenges such as infrastructure limitations, digital literacy gaps, and platform monopolies remain. The study concludes that digital transformation provides significant opportunities for firms in emerging markets to build sustainable competitive advantage, but requires strategic alignment of resources and supportive policies. Recommendations include strengthening digital literacy programs, improving regulatory frameworks, and fostering inclusive digital ecosystems to ensure that the benefits of digitalization are broadly distributed.

Keywords: Digital economy; e-commerce; digital platforms; competitive advantage; emerging markets

Topic: Digital Economy

ABS-ICEBEF-25154

Beyond Technology: Unpacking Organizational Barriers in AI-Driven Financial Decision Support Systems - A Systematic Review and Bibliometric Analysis

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Abstract

This systematic literature review examines organizational barriers in AI-driven decision support systems (AI-DSS) adoption within financial services through bibliometric and thematic analysis. Following PRISMA 2020 guidelines, 183 articles were screened, yielding 67 high-quality publications (2019-2024) for analysis. Keyword co-occurrence analysis using VOSviewer identified ten core concepts forming four distinct clusters: implementation challenges (barriers, implementation, systematic review, clinical decision support), financial sector applications (artificial intelligence, financial services, banking), organizational adoption dynamics (adoption, organizational), and healthcare sector transferability. Findings reveal a critical research-practice gap: while "artificial intelligence" dominated with 63 occurrences, "barriers" (23) and "adoption" (22) surpassed sector specific keywords, indicating a paradigm shift from technical capabilities toward organizational challenges. Temporal analysis shows emerging focus on organizational factors (average publication year 2024.00 vs. 2022.78 for financial services). However, absence of granular barrier constructs (culture, leadership, skills) and limited cross-sectoral knowledge transfer from healthcare CDSS literature represent conceptual underdevelopment. Results underscore that organizational readiness—not technical sophistication—constitutes the primary adoption constraint, requiring integrated change management strategies alongside technology deployment.

Keywords: AI, decision support systems, organizational barriers, financial services, bibliometric analysis

Topic: Digital Economy

ABS-ICEBEF-25183

DIGITAL ECONOMY IN MARIA WALANDA MARAMIS HOSPITAL NORTH MINAHASA REGIONAL

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Abstract

Background: With the increasing number of hospitals in Indonesia, competition among healthcare institutions has become more competitive, especially between public and private hospitals. To maintain competitiveness, hospitals must be able to introduce their health services and facilities through appropriate promotional strategies. One relevant approach in the digital era is the implementation of digital marketing. The widespread use of the internet in Indonesia enables healthcare institutions to build fast, effective, and interactive communication with the wider community. Currently, most people have used digital devices, especially smartphones, as a medium for health information searching. Therefore, the implementation of digital marketing strategies becomes a strategic step to increase the reach and effectiveness of health service promotion. This study aims to describe the implementation of digital marketing strategies at Maria Walanda Maramis Regional Hospital, North Minahasa Regency. The approach used is descriptive qualitative, which emphasizes in-depth understanding of social phenomena based on non-numerical data such as interview results, observations, and documentation. This research focuses on analyzing the hospital's digital communication practices in introducing services, building relationships with the community, and enhancing public trust. The results indicate that digital marketing significantly contributes to increased brand awareness and positive hospital image in the eyes of the community. Social media becomes the main means to educate, build interaction, and expand the reach of information related to health services. Content strategies based on education and trust are considered effective in creating long-term relationships between hospitals and patients.

Keywords: Digital marketing, hospital, social media, brand awareness, digital promotion
Topic: Digital Economy

ABS-ICEBEF-25194

THE EFFECT OF STORYTELLING AS A DIGITAL MARKETING STRATEGY ON WILLINGNESS TO PAY FOR VALORANT SKINS

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Abstract

This study aims to analyze the effect of storytelling as a digital marketing strategy on players' willingness to pay (WTP) for cosmetic items in the game Valorant. In the free-to-play model, revenue depends on microtransactions, making it crucial to understand how narrative elements influence player purchasing behavior. A quantitative survey approach was used involving 31 active Valorant players in Indonesia aged 18–30, selected through purposive sampling. The instruments consisted of validated storytelling and WTP scales. Data were collected via an online questionnaire and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The results indicate that storytelling has a significant positive effect on WTP ($\beta = 0.523$, $p < 0.01$), explaining 27.4% of its variance. This finding suggests that emotional engagement through storytelling enhances perceived value and motivates players to purchase digital items for symbolic and emotional satisfaction rather than utility. Theoretically, this study extends the Narrative Transportation Theory to digital consumption contexts, while practically, it highlights storytelling's potential as a strategic tool to strengthen player attachment and monetization. Future research should involve larger and more diverse samples or experimental designs to validate causal relationships more robustly.

Keywords: storytelling; digital marketing; willingness to pay; online games; Valorant
Topic: Digital Economy

ABS-ICEBEF-25210

Digital Hospitality Transformation: Leveraging Brand Equity and Membership Programs to Drive Occupancy

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Abstract

Digital transformation in the hospitality industry has become a key strategy to enhance occupancy rates amid increasing competition. This study aims to analyze the influence of brand equity and membership programs on hotel occupancy rates, with digital marketing as a mediating variable. A quantitative survey design was applied. The population consisted of customers of star-rated hotels in Bandung City, with a total of 200 respondents selected through purposive sampling. Data were collected using an online questionnaire and analyzed using Structural Equation Modeling with AMOS. The findings reveal that brand equity and membership programs have a positive and significant impact on hotel occupancy, both directly and through digital marketing. These results highlight the strategic importance of digital initiatives in strengthening customer loyalty and improving hotel performance. In conclusion, digital transformation serves as an effective tool to maintain hotel competitiveness in the digital era. The study recommends developing more personalized membership programs and optimizing integrated digital campaigns.

Keywords: digital transformation; hospitality; brand equity; membership programs; occupancy rate

Topic: Digital Economy

ABS-ICEBEF-25224

Digital Transformation in Family Businesses: The Role of Gen Z and Millennials in Shaping Business Sustainability

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Abstract

This study explores the differences in digital management between Millennials and Generation Z in family businesses in the era of digital transformation through a comprehensive narrative literature review approach. Generation Z, as digital natives, brings a new perspective influenced by technological advancements, cultural changes, and flexible and collaborative leadership styles. Their approach to adopting digital innovation differs from the more cautious Millennial generation, which emphasizes stability through structured methods. This methodology involves a critical analysis of credible academic literature to synthesize insights into the contributions of both generations in accelerating digital transformation, bridging the generational gap, and facilitating cross-generational collaboration in family businesses. The research findings emphasize the importance of an inclusive leadership model and an adaptive organizational culture to effectively integrate the unique characteristics of Millennials and Gen Z. This study highlights the need for family business strategies that are responsive to the demands of digitalization and the expectations of the new generations for long-term sustainability and competitiveness.

Keywords: digital transformation; family business; leadership; gen z; sustainability; icebef; UPI

Topic: Digital Economy

ABS-ICEBEF-25251

THE UTILIZATION OF ARTIFICIAL INTELLIGENCE IN PROMOTING MSME SUSTAINABILITY: A SYSTEMATIC LITERATURE REVIEW

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Abstract

This study aims to identify the role and contribution of Artificial Intelligence (AI) in supporting the sustainability of Micro, Small, and Medium Enterprises (MSMEs) in Indonesia. The method is a Systematic Literature Review (SLR): an initial population of 200 articles retrieved via Publish or Perish was screened for topical relevance and methodological quality, resulting in 16 selected articles; purposive sampling was applied, records of search procedures were kept; data were extracted from article texts and analyzed using thematic synthesis to derive core themes (AI application areas, enabling/barrier factors, and sustainability impacts). Findings reveal three dominant themes: (1) optimization of digital marketing and chatbots to enhance customer interaction and sales (e.g., omnichannel marketing & AI marketing trainings). (2) strengthening local branding and AI-driven content production to expand market reach and MSME capabilities. (3) AI integration for financial inclusion/credit scoring and operational digitalization that supports governance and financing access. Adoption success is conditioned by digital literacy, organizational readiness, and policy support. In conclusion, AI has significant potential to reinforce MSME economic, social, and environmental sustainability, but scaling impact requires training programs, enabling policies, and multi-stakeholder collaboration. Recommendations include field empirical studies and the development of context-sensitive adoption models for MSMEs.

Keywords: Artificial Intelligence; MSMEs; Sustainability; Digitalization; Systematic Literature Review

Topic: Digital Economy

ABS-ICEBEF-25255

Digital Transformation and Artificial Intelligence (AI) for Cooperative Competitiveness in the Free Market Era: A Systematic Literature Review

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Abstract

The rapid development of digital technology and artificial intelligence (AI) has significantly transformed the business landscape, including the cooperative sector. As member-based institutions, cooperatives must embrace digital transformation to enhance efficiency, transparency, and competitiveness while maintaining their social values. This study aims to explore strategies for digital transformation and AI adoption that strengthen cooperative competitiveness in the free market era through a systematic literature review approach. The findings reveal that digitalization of financial management, AI-based decision-making, enhancement of digital literacy, and government support are key factors driving cooperative competitiveness. These strategies not only improve operational efficiency but also foster innovation, inclusivity, and sustainability within the cooperative ecosystem. Therefore, collaboration among cooperatives, government, and technology-based enterprises is crucial to ensuring resilience and sustainable growth in the digital economy era.

Keywords: Digital Transformation, Artificial Intelligence (AI), Cooperative Competitiveness, Digital economy

Topic: Digital Economy

ABS-ICEBEF-25260

Bibliomatrix Analysis of Digital Economic Transformation and Macroeconomic Competitiveness with VosViewer

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Abstract

Digital economic transformation is a key driver of changes in competition structure and global growth. In the context of the high volume of published knowledge, this study aims to conduct a systematic bibliometric analysis of literature from 2020–2025 (sourced from Scopus) to map how TED is positioned in the context of macroeconomic competitiveness by identifying thematic clusters, interconceptual relationships, and evolving topic trends. Using VOSviewer, the quantitative analysis results indicate a significant increase in the number of publications and identify five main thematic clusters. The Red Cluster focuses on the core of 'digital transformation,' connected to 'digital strategy' and Industry 4.0. The Blue Cluster highlights 'digital economy,' competition, and the need for 'cybersecurity.' The Green Cluster shows attention to 'sustainable development' and the socio-economic impacts of technology. Meanwhile, the Yellow Cluster connects digitization with the 'manufacturing enterprise' and 'supply chains' for efficiency improvement, and the Purple Cluster emphasizes the role of 'competition' and 'economic growth.' Collectively, these findings conclude that the TED literature is a holistic field, encompassing business strategy, technology, macroeconomics, and sustainability issues. This study contributes by providing a comprehensive landscape map of knowledge as a basis for formulating research agendas and policy recommendations in the fields of digital economy and national competitiveness.

Keywords: Digital Economic Transformation, Macroeconomic Competitiveness, Bibliometrics

Topic: Digital Economy

ABS-ICEBEF-25361

EVALUATING LIBRARY WEBSITE QUALITY AND USER SATISFACTION THROUGH WEBQUAL 4.0 METHOD AND PRIORITY MAPPING IPA

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Abstract

The rapid development of information and communication technology has transformed how users access and utilize digital information sources. In higher education, digital libraries play a crucial role in supporting efficient and accessible academic activities. The Universitas Pendidikan Indonesia (UPI) Library website serves as a primary platform for students to access digital source materials. However, initial observations revealed performance issues affecting user satisfaction. This study evaluates the website's quality using Webqul 4.0 framework and Importance-Performance Analysis (IPA) to assess satisfaction and improvement priorities. A quantitative descriptitive-verificative method with purposive sampling was applied, and data were analyzed using SPSS across three Webqual 4.0 dimensions. Results show that overall performance is good, though Usability Quality scored the lowest with indicator "ease of use features" 66.6% and "attractiveness of design website" 61.7%. The IPA identified two improvement priorities: ease of learning to use the website and completeness of information. Ordinal logistic regression revealed that all three Webqual 4.0 dimensions significantly and positively influence 78.3% User Satisfaction by using Nagelkerke R^2 calculation.

Keywords: Website Quality, Importance-Performance Analysis (IPA), User Satisfaction, Webqual 4.0, Technology

Topic: Digital Economy

ABS-ICEBEF-25388

Digital Transformation of Public Services: A Case Study Of E-Government Implementation In Melong Sub-District, South Cimahi, Indonesia

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Abstract

This study analyzes the implementation of web-based public service digitalization through the LAPAKAMI system in Melong Subdistrict, South Cimahi District, Cimahi City. Guided by Indrajit's e-government framework, the research focuses on three key aspects: support, capacity, and value. Using a qualitative approach with a case study method, data were collected through purposive interviews with key informants, including the Head of the Subdistrict, the Secretary, the System Operator, and community users. The data were analyzed using an interactive approach and supported by SWOT analysis. The findings indicate that LAPAKAMI has positively contributed to improving the effectiveness and accessibility of administrative services, particularly for digitally literate citizens. Nevertheless, challenges persist, such as infrastructure limitations, uneven digital literacy, and technical issues within the system. To address these, strategies involving human resource capacity building, infrastructure enhancement, and continuous digital education are essential to ensure more inclusive public service digitalization.

Keywords: Digitalization, Public Service, E-Government, Public Service Effectiveness
Topic: Digital Economy

ABS-ICEBEF-25142

The Power of Temporary Content: Analyzing Ephemeral Marketing's Role in Building Engagement among Art Fusion's Followers

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Abstract

The rapid evolution of the digital landscape compels businesses to innovate through creative marketing strategies. One of the most compelling trends is ephemeral marketing short-lived content such as Instagram Stories that fosters spontaneous and authentic interaction. This study aims to examine the influence of Ephemeral Marketing Exposure on Customer Engagement among Instagram followers of Art Fusion, a creative industry SME. Using a quantitative explanatory approach, the study involved 186 respondents drawn from a population of 3,548 followers, determined using the Isaac & Michael table with a 7% margin of error. Data were collected through an online Likert-scale questionnaire and analyzed using simple linear regression via SPSS. The findings reveal that Ephemeral Marketing has a positive and significant impact on Customer Engagement ($R = 0.864$; $R^2 = 0.746$; $p < 0.001$), indicating that 74.6% of engagement variation is explained by ephemeral content exposure. These results highlight that authentic, time-limited content can strengthen emotional bonds, enhance digital connections, and stimulate active participation between customers and brands. This study provides practical insights for creative SMEs to design adaptive, sustainable, and high-engagement content strategies in today's competitive digital innovation era.

Keywords: ephemeral marketing; customer engagement; digital innovation; social media; creative SMEs

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25030

Improvement Customer Retention through Digital Marketing with Hospital Brand Image

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Abstract

Customer retention as one of the One method in Retaining customers in the business world. Well maintained business relationships between companies and consumers will positively impact the company in converting customers into repeat buyers. One example of a business that is also a basic need for the community is healthcare. Therefore, hospitals are one of the important service facilities for the community. So that hospitals can provide quality healthcare services. sick can endure life And develop, quality service Hospital marketing strategies must be continually developed. Digital marketing plays a crucial role in the marketing world today, as the digital era has shifted. This article aims to analyze hospital brand image in increasing customer retention through digital marketing. Based on data analysis, the results obtained are Digital Marketing through Accessibility, Interactivity, and Informativeness can provide an increase in Customer Retention with Hospital Brand Image .

Keywords: Digital Marketing, Customer Retention, Hospital Brand Image
Topic: Conventional and Digital Marketing

ABS-ICEBEF-25031

The Impact of Digital Marketing Strategies on Hospital Revenue Generation in the Post-Pandemic Era: A Literature Review

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Abstract

Introduction: The COVID-19 pandemic fundamentally altered patient behavior and accelerated the necessity for digital transformation within the healthcare sector. With traditional marketing methods becoming less effective during lockdowns and due to ongoing public health concerns, hospitals have been compelled to adopt digital marketing strategies to remain competitive and financially viable. Objective: This review aims to synthesize existing literature to analyze the influence of various digital marketing strategies on key financial metrics for hospitals, including patient acquisition, retention, and overall revenue growth. Methods: A narrative literature review was conducted based on a synthesis of multiple academic articles, systematic reviews, and scoping reviews published between 2019 and 2024. The analysis focused on studies exploring the application and outcomes of digital marketing in hospital settings. Findings: These include: (1) enhancing online visibility and brand awareness, leading to a higher volume of new patient acquisitions; (2) improving patient engagement, satisfaction, and loyalty, which increases Patient Lifetime Value (PLTV) and improves patient retention rates; and (3) enabling cost-effective, targeted campaigns with measurable Return on Investment (ROI), thereby optimizing marketing expenditures. Studies consistently report that digital marketing helps reverse revenue declines experienced during the pandemic by attracting both direct visits and telemedicine patients. Conclusion: The integration of a structured digital marketing strategy is no longer optional but essential for hospital financial sustainability and growth. By leveraging digital tools to improve patient acquisition and retention, hospitals can achieve a significant positive impact on their revenue streams.

Keywords: Digital Marketing, Hospital Revenue, Patient Acquisition, Patient Retention, Post-Pandemic, ROI

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25038

DIGITAL MARKETING STRATEGIES TO IMPROVE HOSPITAL QUALITY & PATIENT SATISFACTION : A LITERATURE REVIEW

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Abstract

One of the most widely used marketing tools today is digital marketing. As with more digital marketing, the healthcare industry is employing it as a digital marketing strategy to upgrade their quality. This study utilizes a descriptive literature review to examine how digital marketing strategies intersect with and influence hospital quality. Relevant publications were identified through comprehensive searches in major academic databases, including PubMed, Scopus, and Google Scholar. Priority was given to studies published within the last five years, although articles up to the past ten years were also considered when the subject matter remained relevant and unchanged. Journal articles from 2020 to 2025 were assessed to ensure alignment with the research topic. The study relies on secondary data sources. The results of this study indicate that some information related that digital marketing significantly impact to hospital quality and patient satisfaction.

Keywords: digital marketing, hospital quality, patient satisfaction

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25053

The Effect of Digital Marketing in Point of View Hospital Physician Reputation to Hospital Visiting Performance

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Abstract

This study aims to examine the influence of digital marketing from the perspective of hospital doctors' reputation on patient visit performance. The objective is to analyze findings from diverse studies that investigate how digital marketing strategies shape physicians' reputation and subsequently affect patients' decisions to seek care at hospitals. The research design applies a systematic literature review. The scope of analysis covers scholarly publications released between 2010 and 2025, sourced from databases such as PubMed, Scopus, Web of Science, and Google Scholar. A purposive sampling approach was applied with inclusion criteria: (1) studies discussing digital marketing within healthcare services, (2) research addressing physician reputation, and (3) publications reporting hospital performance indicators, especially patient visits. Non-academic materials, duplicates, and articles not available in English or Indonesian were excluded. Data were retrieved using keyword searches (digital marketing, physician reputation, hospital performance, patient visits) and synthesized thematically to identify key patterns and linkages. The findings reveal that digital marketing initiatives such as official hospital websites, social media engagement, online patient reviews, content-driven campaigns, and physicians' digital presence, significantly enhance doctor reputation, foster patient trust, and build loyalty, ultimately leading to higher hospital visitation rates. The study concludes that aligning digital marketing with physician reputation management is a strategic priority to improve hospital performance and competitiveness. It is further recommended that hospitals invest in transparent and patient-centered digital platforms to ensure sustainable growth over the long term.

Keywords: Keywords: digital marketing; physician reputation; patient visits; hospital performance; literature

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25060

Conventional and Digital Marketing: Innovative Strategies for Sustainable Competitiveness

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Abstract

This paper presents a comprehensive literature review exploring the convergence between conventional and digital marketing as an innovative approach to achieving sustainable competitiveness. It analyzes how traditional marketing principles—branding, segmentation, and customer engagement—have evolved through digital transformation, including AI-driven personalization, e-commerce, and data analytics. Using 42 selected studies from 2015–2025, the review identifies hybrid marketing strategies as a key enabler for sustainable competitive advantage. The findings suggest that companies that integrate traditional credibility with digital agility achieve improved customer loyalty, resource efficiency, and environmental alignment. The study concludes by emphasizing ethical data use, digital literacy, and sustainability integration as critical future competencies for marketers.

Keywords: conventional marketing, digital transformation, sustainability, innovation, competitiveness

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25061

Conventional and Digital Marketing Strategies in Hospitals: A PRISMA-Based Systematic Literature Review (2019–2025)

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Abstract

Background: Increasing competition in healthcare has made marketing strategies essential for sustaining hospital competitiveness. Conventional approaches such as Integrated Marketing Communication (IMC), relationship marketing, and the marketing mix (4P) have long supported patient loyalty, while digital strategies including websites, social media, and customer relationship management (CRM) are increasingly vital in a digital era. Objective: This review aims to compare conventional and digital marketing strategies in hospitals and evaluate their impact on patient loyalty and satisfaction. Methods: A systematic literature review was conducted following PRISMA guidelines. Databases (PubMed, Scopus, Web of Science, Google Scholar) were searched for peer-reviewed studies published between 2019–2025. Inclusion criteria: empirical or review articles on hospital marketing strategies with outcomes related to patient satisfaction or loyalty. 21 studies met the criteria and were synthesized thematically. Results: The included studies revealed that conventional strategies, such as IMC, PR campaigns, word-of-mouth, relationship marketing, and the marketing mix, remain critical for building trust and sustaining loyalty, particularly in collectivist and low-digital penetration contexts. Digital strategies, including hospital websites, social media, SEO, CRM, telehealth apps, and online promotions, enhance scalability, engagement, visibility, and accessibility, particularly among younger populations.

Keywords: Hospital marketing strategies, Integrated marketing communication (IMC), Digital marketing in health

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25063

THE EFFECTIVENESS OF CONVENTIONAL VS DIGITAL MARKETING IN ATTRACTING PATIENTS: A LITERATURE REVIEW

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Abstract

In today's digital era, hospitals face increasingly complex challenges, including intense competition in healthcare services, changes in patient behaviour when seeking health information, and demands for marketing cost efficiency. Digital marketing has become increasingly popular and rapidly growing, although conventional marketing still plays a role, particularly among community segments that have not fully adopted digital technology. This literature review compares the effectiveness of digital and conventional marketing in attracting patients—both new and repeat visits—during the period 2020–2025, using empirical evidence from studies in Indonesia and internationally. The analysis draws on peer-reviewed articles from databases such as PubMed, Scopus, Web of Science, and Google Scholar, published between 2020–2025, with a focus on hospital marketing, patient visit interest, speed, reach, cost efficiency, interaction and feedback, and patient loyalty. The findings show that digital marketing consistently outperforms in raising awareness, engagement, visit interest—especially for repeat visits—and patient loyalty, particularly in urban areas with good internet access. However, conventional marketing remains relevant for regions with low digital literacy, elderly populations, and in building community-based trust. This review emphasizes that combining digital and conventional strategies tailored to patient segments and local contexts is more optimal than relying on a single method.

Keywords: Digital Marketing, Conventional Marketing, Hospital Marketing, Healthcare Promotion

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25070

THE INFLUENCE OF TIKTOK AFFILIATE VIRAL MARKETING ON CONSUMER PURCHASE INTENTION

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Abstract

This study aims to analyze the influence of TikTok Affiliate viral marketing on consumer purchase intention among Business Education students class of 2023 at Universitas Pendidikan Indonesia. This research employed a quantitative approach with a causal research design. The population consisted of all Business Education students class of 2023, totaling 97 students, with a sample of 50 respondents determined using the Slovin formula and selected through simple random sampling technique. Data were collected through structured questionnaires using a 4-point Likert scale, measuring viral marketing dimensions (messenger, message, and environment) and purchase intention dimensions (transactional, referential, preferential, and explorative interest). Data analysis was conducted using IBM SPSS Statistics version 25, including validity and reliability tests, classical assumption tests, and simple linear regression analysis. The results showed that TikTok Affiliate viral marketing has a positive and significant influence on consumer purchase intention, as evidenced by ANOVA test results with a linear and significant relationship between the two variables. The research instrument demonstrated excellent reliability with a very high Cronbach's Alpha value. These findings confirm that the more effective viral marketing is perceived by students, the higher their purchase intention for promoted products. This study contributes to understanding digital marketing effectiveness in the context of business education students who possess unique characteristics as prospective educators and entrepreneurs.

Keywords: Viral Marketing, TikTok Affiliate, Purchase Intention, Business Education Students, Generation Z

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25073

Halal Awareness and Labeling Effects on GoFood Consumers' Purchase Decision

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Abstract

This study aims to analyze the effect of halal awareness and halal labeling on food purchasing decisions on the GoFood platform among religious Muslim consumers. This study uses a quantitative approach with a verificative paradigm involving ninety-four participants who are responsible for Islamic Religious Education Tutorials at the Indonesia University of Education in 2025. The characteristics of the respondents tend to have a high level of religiosity, good religious literacy, and an active role in the context of religious education on campus. The census method was applied by making the entire population the research respondents. Data collection was conducted through an online questionnaire with a one to five Likert scale covering seventeen statement items to measure the variables of halal awareness, halal labeling, and purchasing decisions. Data analysis used multiple linear regression with the help of SPSS version twenty-seven to test the simultaneous and partial effects between variables. The results showed that halal awareness and halal labeling significantly influenced consumer purchasing decisions on the GoFood platform, with halal labeling showing a more dominant effect. The research model was able to explain more than half of the variation in consumer purchasing decisions. This study concludes that a combination of halal education and a clear labeling system is an effective strategy to increase the trust and purchase intentions of religious Muslim consumers. Research recommendations include the need for digital platforms to integrate a more transparent halal label verification system and further research to explore moderating and mediating variables in the context of digital halal consumer behavior.

Keywords: Halal Awareness; Halal Labeling; Purchase Decisions; GoFood; Digital Platform

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25074

INFLUENCER CREDIBILITY AND ITS IMPACT ON WARDAH PRODUCT PURCHASE INTENTION WITHIN @BEAUTYBEYONDB.LUX

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Abstract

The Indonesian beauty industry has experienced significant growth driven by digital transformation and changes in consumer behavior, which has become increasingly dependent on social media. The credibility of influencers has become a crucial factor in shaping consumer purchasing interest, but research on its influence on local halal cosmetic products such as Wardah, especially in the context of the beauty community in Indonesia, is still limited. This study aims to analyze the influence of influencer credibility on the purchasing interest of Wardah products among followers of the Instagram account @beautybeyondb.lux. This study uses a quantitative approach with a verificative paradigm. The research population consists of all followers of the @beautybeyondb.lux account, numbering around 500 people, with a sample of 83 respondents determined using the Slovin formula with a margin of error of 10% and selected through simple random sampling. The research instrument was a questionnaire with a 1-5 Likert scale that measured influencer credibility through the dimensions of trustworthiness, expertise, and attractiveness, as well as purchasing interest through the dimensions of interest in buying, consideration to buy, and willingness to recommend. Data analysis used simple linear regression with the help of SPSS 25. The results showed that influencer credibility had a positive and significant effect on the purchase interest of Wardah products with a strong linear relationship pattern. This finding confirmed that the higher the credibility of influencers perceived by followers, the higher their purchase interest in the promoted products.

Keywords: Influencer Credibility; Purchase Intention; Digital Marketing; Halal Cosmetics; Beauty Community

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25077

EFFECTIVENESS OF SOCIAL MEDIA MARKETING ON PURCHASE INTENTION: A STUDY OF INSTAGRAM FOLLOWERS OF @ANTRE.SUSU

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Abstract

This study aims to analyze the effect of Social Media Marketing on Purchase Intention among followers of the Instagram account @antre.susu. A quantitative approach was employed using a survey method. The study population consisted of 2,031 followers, with a sample of 96 respondents determined using Slovin's formula at a 10% margin of error. The sampling technique used was simple random sampling, and data were collected through a 5-point Likert scale questionnaire. The Social Media Marketing variable was measured through four dimensions: Entertainment, Interactivity, Trendiness, and Customization, while Purchase Intention was measured through Transactional, Referential, Preferential, and Explorative Intention dimensions. Data analysis was conducted using simple linear regression with SPSS version 25. The results revealed that Social Media Marketing had a positive and significant influence on Purchase Intention ($\beta = 0.362$; Sig. $0.000 < 0.05$), with a coefficient of determination (R^2) of 0.152, indicating that it explains 15.2% of the variance in purchase intention. These findings demonstrate that engaging, interactive, and relevant social media content significantly enhances consumer purchase intentions. The results support the Theory of Planned Behavior (TPB) and provide practical implications for businesses like @antre.susu to improve the quality and consistency of their digital marketing content. Future research is recommended to include mediating variables such as brand image and trust to achieve a more comprehensive understanding.

Keywords: Social Media Marketing, Purchase Intention, Instagram, Theory of Planned Behavior, Digital Marketing.

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25081

EXPLORING THE IMPACT OF POST-ROLL ADVERTISING ON CLICK-THROUGH RATE AMONG TIKTOK USERS @DOSENKECANTIKAN

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Abstract

This study aims to analyze the effect of post-roll advertising on click-through rate (CTR) on short-form video platform TikTok. A quantitative correlational survey design was employed to examine the relationship between post-roll ad exposure (X) and CTR (Y). A total of 107 respondents were selected through purposive sampling from followers of the TikTok account @dosenkecantikan. Data were collected using an online questionnaire measured on a five-point Likert scale and analyzed using simple linear regression with SPSS 26.0. The results revealed a significant positive effect of post-roll advertising on CTR ($\beta = 1.080$; $p < 0.001$), with $R^2 = 0.850$, indicating that 85% of CTR variation is explained by post-roll ad effectiveness. These findings suggest that ad placement at the end of video content effectively sustains user attention and drives engagement through clicks. Theoretically, the results reinforce the mere exposure effect and the importance of media context in digital advertising effectiveness. Future studies are recommended to include moderating variables such as ad creativity, content relevance, and emotional appeal to account for the remaining unexplained variance.

Keywords: post-roll advertising, click-through rate, TikTok, digital marketing, media context

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25104

THE ROLE OF VISUAL BRANDING IN SHAPING CUSTOMER ENGAGEMENT IN SOCIAL MEDIA: A CASE STUDY OF PORTOPHOTO

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Abstract

The digital era has made visual branding a crucial element in building customer engagement on social media, especially for photography brands whose main product is visual content. This study aims to analyze the influence of visual branding on customer engagement on Portophoto's social media, identify the most influential visual elements, and explain the mechanism of forming consumer engagement patterns. The study used a quantitative approach with a survey research design on 257 active Instagram Portophoto followers who were used as respondents through a total sampling technique. The characteristics of the respondents were dominated by the age group of 18-25 years old at 60.7% with a S1 education level of 49.8%. Data collection was conducted using a structured questionnaire adapted from the Visual Brand Identity and Customer Engagement Behavior scale with high reliability ($\alpha = 0.891$ and 0.923). Data analysis used simple linear regression with SPSS software version 26. The results showed that visual branding had a positive and significant effect on customer engagement with a determination coefficient value of $R^2 = 0.530$ and a significance value of $p = 0.000$. The aesthetic dimension of content obtained the highest perception (mean = 4.35), while emotional engagement became the dominant dimension in consumer engagement patterns (mean = 4.18). These findings confirm that visual branding consistency is able to explain 53.0% of customer engagement variations, providing strategic implications for digital marketers to optimize aesthetic quality and visual composition to improve customer interaction on social media platforms.

Keywords: Visual Branding; Customer Engagement; Social Media; Commercial Photography; Posted on Instagram

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25107

THE INFLUENCE OF KEY OPINION LEADERS ON PURCHASE INTENTION OF GRAB APPLICATION AMONG BUSINESS EDUCATION STUDENTS 2023 AT UPI

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Abstract

This study aims to analyze the influence of Key Opinion Leaders (KOL) on purchase intention of Grab application among Business Education students at UPI. The research employed a quantitative approach with a survey method. The population consisted of 97 Business Education students from the 2023 cohort, with a sample of 50 respondents determined using the Slovin formula with a 10% margin of error. Data were collected through questionnaires using a Likert scale and analyzed using simple linear regression. The results showed that Key Opinion Leader had a significant positive effect on purchase intention. These findings indicate that KOL marketing strategies are effective in influencing students' intention to use the Grab application. Companies should collaborate with credible and attractive KOLs to enhance consumer purchase intention.

Keywords: Key Opinion Leader; Purchase Intention; Digital Marketing; Grab Application; Business Students

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25108

EXAMINING PERCEIVED CREDIBILITY OF TWITTER BEAUTY THREADS AND ITS ROLE IN CONSUMER PURCHASE INTENTION

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Abstract

This study examines the effect of perceived credibility on consumers' purchase intention in beauty product recommendation threads on Twitter/X. A quantitative survey was conducted with 112 members of the ID Beauty & Fashion community using convenience sampling. Perceived credibility was assessed through indicators of expertise, trustworthiness, and attractiveness, while purchase intention was measured across transactional, referential, preferential, and explorative dimensions. Data were analyzed using descriptive statistics and simple linear regression. The findings indicate that perceived credibility has a significant and positive influence on consumers' purchase intention, demonstrating that credible and authentic narratives in text-based environments can effectively encourage purchasing decisions even without visual persuasion. The study contributes to the extension of digital marketing theory by highlighting the role of narrative credibility in user-generated content platforms. Practically, the results provide insights for brands to foster authentic and community-driven engagement strategies in digital beauty markets. Future research is recommended to explore mediating and moderating factors using longitudinal approaches.

Keywords: perceived credibility, purchase intention, digital marketing, Twitter/X, beauty products

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25109

SHAPING STUDENT PATHWAYS: HOW DIGITAL MARKETING INFLUENCES SCHOOL CHOICE AT SMKS KENCANA BANDUNG

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Abstract

The development of information and communication technology has changed the landscape of education, including in the marketing strategies of vocational schools. SMKS Kencana Bandung experienced a decline in the number of applicants from 180 students in 2023 to 120 students in 2025, which shows the urgency of innovation in promotion and communication strategies. This study aims to analyze the influence of digital marketing on students' decisions in choosing SMKS Kencana Bandung. This study uses a quantitative approach with a verificative design. The research population consists of all 120 tenth-grade students in the 2025/2026 academic year, and because all members of the population are included, this study uses a census sampling technique. The digital marketing variable is measured through five dimensions, namely attraction, engagement, retention, learning, and communication, while the student decision variable is measured through three dimensions, namely need recognition, information search, and alternative evaluation. The research instrument is a structured questionnaire with a 1-5 Likert scale consisting of 32 statement items. Data analysis was conducted using simple linear regression with the help of SPSS version 25.0. The results of the study show that digital marketing has a positive and significant effect on students' decisions in choosing SMKS Kencana Bandung with a strong linear relationship pattern. These findings confirm that improving the quality and consistency of digital marketing implementation directly increases the probability of prospective students choosing the school.

Keywords: Digital Marketing; Students Decision-Making; Private Vocational Schools; Education

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25110

ONLINE VISUAL CONTENT TOWARD PURCHASE INTENTION AMONG INSTAGRAM FOLLOWERS OF @TOKO_MUNEL

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Abstract

This study investigates the influence of online visual content on consumers' purchase intention among Instagram followers of Toko Munel, a creative local business that utilizes social media as its primary marketing platform. The research adopts a quantitative associative approach to examine how visual elements such as color harmony, layout composition, and overall design quality affect consumer perception and interest. Data were obtained through an online questionnaire distributed to 60 followers of the brand's official Instagram account, focusing on how they respond to and engage with visual marketing content. The questionnaire employed a five-point Likert scale to measure perceptions of online visual content and purchase intention. Several analytical steps were conducted to ensure the validity, reliability, and normality of the data before applying simple linear regression analysis using IBM SPSS Statistics version 25. This method was used to determine the strength and significance of the relationship between the two variables. The findings emphasize the growing importance of visual communication and mobile marketing in the digital marketplace, where consumers are constantly exposed to creative and interactive content. For small and medium-sized creative enterprises, particularly those operating online, optimizing visual marketing strategies can play a crucial role in maintaining competitiveness, strengthening brand credibility, and fostering sustainable business growth. Therefore, businesses that continuously invest in improving the quality and creativity of their visual content can build stronger engagement, enhance customer trust, and effectively drive purchase intentions in the digital era.

Keywords: Online Visual Content; Purchase Intention; Visual Marketing; Creative Business.
Topic: Conventional and Digital Marketing

ABS-ICEBEF-25112

The Impact of Brand Similarity on Brand Perspective (Brand imitation) among FPEB Students at the Universitas Pendidikan Indonesia: A Case Study of Portee Goods

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Abstract

The rapid growth of digital marketing has changed how consumers evaluate brands, not only by product quality but also by perceived similarity with competitors. Brand similarity refers to consumers' perceptions of how closely a local brand resembles global ones in terms of visual design and positioning. Previous studies on perceived brand localness and globalness show mixed results: some report positive outcomes linked to global appeal (Safeer, Abrar, Liu, & Yuanqiong, 2022), while others emphasize authenticity as a key factor in sustaining consumer trust amid similarity (Vo, Mai, Nguyen, Thuan, & Dang-Pham, 2024). Yet, limited research examines the effect of brand similarity on brand perspective, especially in cases of potential imitation among local brands. This study investigates the impact of brand similarity (imitation perception) on brand perspective among faculty of economics and business education (FPEB) students at Universitas Pendidikan Indonesia, using Portee Goods a local footwear brand often compared to Dr. Martens as a case. A quantitative approach was used with 100 student respondents selected through purposive sampling. Data were gathered via an online questionnaire using stimulus images and analyzed with simple linear regression and PLS-SEM. Results indicate that brand similarity has dual effects: it strengthens brand perspective when viewed as a positive alternative but weakens it when perceived as imitation. The findings highlight the need for local brands to balance resemblance and uniqueness to maintain authenticity and consumer trust. This study contributes to understanding how perceived similarity influences consumer evaluations in digital markets.

Keywords: brand similarity; brand perspective; brand imitation; digital marketing; local footwear

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25114

LINKING PERCEIVED USEFULNESS TO PURCHASE INTENTION AMONG "KOMUNITAS MURAH-MURAH" MEMBERS ON X

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Abstract

This study examines the effect of perceived usefulness on purchase intention among members of the Murah-Murah Community on the X platform. Based on the Technology Acceptance Model (TAM), the study introduces social perceived usefulness, which reflects benefits from shared information, peer validation, and price transparency within digital communities. Using a quantitative method with simple linear regression, data were collected from 109 active members selected through purposive sampling. Respondents were mostly young adults (18–26 years) and female (56.9%). The results show that perceived usefulness has a significant positive effect on purchase intention ($R = 0.882$; $R^2 = 0.778$; $p < 0.001$), explaining 77.8% of the variance. These findings confirm the applicability of TAM in community-based digital commerce and highlight the role of social interaction in strengthening consumer intention. Practically, MSMEs should enhance perceived usefulness through transparent pricing, accurate information, and genuine engagement.

Keywords: Perceived Usefulness; Purchase Intention; TAM; Online Community; MSME

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25115

UNDERSTANDING E-WOM TOWARD PURCHASE INTENTION AMONG FPEB UPI 2023 STUDENTS FOLLOWING @UPPIFESS

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Abstract

The development of social media platforms has created a new form of marketing communication through anonymous confession accounts that facilitate electronic word of mouth in digital communities. This study aims to analyze the influence of E-WOM on purchase intention of students of the Faculty of Economics and Business Education, Universitas Pendidikan Indonesia (UPI), class of 2023 who follow the account @uppifess. The research method uses a quantitative approach with a descriptive-correlational design. The study population was 636 FPEB UPI students, class of 2023, with a sample of 243 respondents selected using purposive sampling. Data collection was carried out through a structured questionnaire that measured E-WOM dimensions including credibility, quality, quantity, and valence, as well as purchase intention. Data analysis used variance-based Structural Equation Modeling through SmartPLS 4.0. The results showed that E-WOM had a significant effect on purchase intention with an R-Square of 0.487. Information credibility had the most dominant influence, followed by quality and quantity of information. An interesting finding shows that positive valence has a significant negative effect on purchase intention because it raises consumer skepticism. Only 36.6% of respondents made a purchase after reading a recommendation, indicating a gap between e-WOM exposure and actual purchase. Effective recommendations are characterized by detailed information, natural language, specific personal experiences, and balanced delivery. This study provides theoretical contributions to the e-WOM literature in the context of anonymous platforms and practical implications for digital marketing strategies.

Keywords: electronic word of mouth, purchase intention, anonymous messaging, social media, consumer behavior

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25116

Examining Perceived Authenticity of Foodie KOLs in Relation to Culinary Purchase Intention

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Abstract

This study aims to analyze the influence of perceived authenticity of foodie Key Opinion Leaders (KOLs) on followers' purchase intention toward culinary brands in Indonesia. The transformation of digital marketing through influencer marketing has altered consumer behavior; however, there remains a gap in understanding the specific mechanisms by which perceived authenticity shapes purchase intention within the culinary industry context. This research employed a quantitative design with a survey approach involving 384 respondents who are active followers of foodie KOLs with a minimum of 1000 followers on Instagram or TikTok. Purposive sampling was applied with criteria including respondents aged at least 17 years, following foodie KOLs for at least six months, and having considered purchasing culinary products based on KOL recommendations within the past three months. The research instrument used a structured questionnaire with a five-point Likert scale that had been tested for validity and reliability. Data analysis was conducted using simple linear regression with IBM SPSS version 26. The results show that perceived authenticity has a positive and significant effect on purchase intention, with a regression coefficient of 0.743 ($t = 15.672$; $p = 0.000$) and a coefficient of determination of 39.1%. The findings confirm that the authenticity of foodie KOLs is a determining factor in shaping followers' purchase intention, although 60.9% is influenced by other factors. The study recommends that culinary brands collaborate with KOLs who possess a high level of perceived authenticity and maintain a balance between organic and commercial content to sustain long-term credibility.

Keywords: perceived authenticity, foodie KOLs, purchase intention; influencer marketing; culinary brands

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25117

SHORT-FORM VIDEO MARKETING AND ITS EFFECT ON PURCHASE INTENTION: EVIDENCE FROM MIE GACOAN

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Abstract

The growing popularity of short-form video platforms such as TikTok, Instagram Reels, and YouTube Shorts has transformed how consumers interact with digital content. Short and visually appealing videos are capable of creating strong emotional triggers and viral effects that shape consumer perceptions and behaviors. In Indonesia, Mie Gacoan has emerged as a viral culinary brand among Generation Z, largely driven by short-form video content on TikTok, showcasing its restaurant atmosphere and distinctive spicy menu. Despite the widespread use of social media in marketing, limited research has examined how short-form video content directly influences purchase intention, especially within the context of local "low-involvement" culinary products. This study aims to analyze the effect of short-form video marketing on the purchase intention of Business Education students at Universitas Pendidikan Indonesia (UPI) who have viewed Mie Gacoan content on short-form video platforms. Employing a quantitative explanatory design, this research uses a purposive sampling technique with 81 respondents, determined through the Slovin formula with a 10% margin of error. Data were collected via a questionnaire using a 5-point Likert scale and analyzed using simple linear regression with a significance level of 0.05. The study is expected to demonstrate that exposure to short-form video content significantly influences students' purchase intention, highlighting the effectiveness of this digital marketing format among young consumers. The findings are anticipated to contribute to the growing literature on digital consumer behavior and provide practical insights for local brands in optimizing short-form video marketing strategies.

Keywords: short-form video marketing; purchase intention; TikTok; digital marketing; Mie Gacoan

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25118

THE IMPACT OF SOCIAL MEDIA MARKETING ACTIVITIES ON PURCHASE INTENTION OF INSTAGRAM FOLLOWERS @tianlala.upigerlong

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Abstract

This study aims to analyze the effect of Social Media Marketing Activities (SMMA) on Purchase Intention among followers of the Instagram account @tianlala.upigerlong. A quantitative approach with a descriptive and verificative design was employed. The research population consisted of 4,344 Instagram followers, and a sample of 98 respondents aged 18–22 years was determined using the Slovin formula with a 10% margin of error. Data were collected through an online questionnaire using a five-point Likert scale and analyzed using simple linear regression with IBM SPSS Statistics version 26. The validity and reliability tests confirmed that all items for the SMMA variable (9 items) and Purchase Intention variable (6 items) were valid and reliable. The regression analysis revealed a coefficient of determination (R^2) of 0.546, indicating that 54.6% of the variation in Purchase Intention was explained by SMMA, with a t-value of 10.753 and a significance level of 0.000 (<0.05). These results indicate that social media marketing activities have a positive and significant effect on consumers' purchase intentions. Theoretically, the study reinforces the importance of digital marketing strategies in building consumer engagement and positive brand perception. Practically, the findings suggest that Tianlala Gerlong managers should enhance creative, interactive, and relevant content strategies to increase audience engagement and purchase intention. Future research is recommended to include mediating variables such as brand trust or customer engagement to deepen understanding of the SMMA influence mechanism.

Keywords: Social Media Marketing Activities; Purchase Intention; Instagram Marketing; Consumen Behavior

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25120

THE RELATIONSHIP BETWEEN CONTENT MARKETING AND CUSTOMER ENGAGEMENT ON INSTAGRAM @UNIX.TEMANKITA

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Abstract

Advances in digital technology have driven significant transformations in marketing strategies, including the increasing role of social media as a medium for interaction between brands and audiences. This study aims to analyze the influence of content marketing on customer engagement on the Instagram account @unix.temankita, which focuses on the University Expo organized by the TemanKita community. The study used a quantitative approach with a descriptive and verification design. The population consisted of 97 TemanKita members from Period 6, with a sample of 80 respondents determined using the Slovin formula. Data were collected through online questionnaires and analyzed using IBM SPSS version 29 through validity, reliability, Spearman correlation, simple linear regression, coefficient of determination (R^2), and t-test analyses. The results show that all items are valid and reliable. The Spearman correlation test revealed a strong positive relationship between content marketing and customer engagement. The regression equation $Y = -9.214 + 0.899X$ with an R^2 value of 0.745 indicates that 74.5% of the variation in customer engagement is explained by content marketing. The significance value (<0.001) and t value (15.112) > t table (1.990) confirm a positive and significant influence. These findings highlight that content marketing plays a crucial role in enhancing audience engagement on social media. Therefore, organizations are encouraged to optimize interactive and relevant content strategies continuously. Future studies may explore additional factors such as posting frequency or content type to deepen the understanding of engagement dynamics.

Keywords: content marketing, customer engagement, social media, Instagram, TemanKita
Topic: Conventional and Digital Marketing

ABS-ICEBEF-25122

THE ROLE OF ELECTRONIC WORD OF MOUTH ON BRAND TRUST (A STUDY ON INSTAGRAM FOLLOWERS OF @KAYBUN.ID)

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Abstract

This study aims to examine the effect of Electronic Word of Mouth (eWOM) on Brand Trust in the context of mobile marketing among Instagram followers of Kaybun Dimsum. The research adopts a quantitative approach using a survey method. The population includes consumers who follow Kaybun Dimsum's Instagram account, and a total of 99 respondents were selected using purposive sampling. Data were collected through an online questionnaire utilizing a five-point Likert scale. Validity and reliability tests were conducted, followed by classical assumption tests and simple linear regression analysis using SPSS. The results indicate that eWOM significantly and positively affects Brand Trust, with a correlation coefficient (R) of 0.916 and a coefficient of determination (R^2) of 0.839, meaning that 83.9% of the variation in Brand Trust can be explained by eWOM. The findings suggest that positive digital interactions and consumer recommendations effectively enhance brand credibility and trust in a mobile marketing environment. This study concludes that managing eWOM through authentic online communication and consumer engagement can serve as a strategic tool to strengthen brand trust and loyalty. Future research is recommended to explore mediating variables such as brand image and customer satisfaction to provide a deeper understanding of digital trust formation.

Keywords: Electronic Word of Mouth; Brand Trust; Digital Consumer Behavior; Social Media Marketing; UPI

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25123

EXAMINING TRUST IN THE CONTEXT OF K-POP FANS' PURCHASE DECISION THROUGH GROUP ORDERS AT CECIZ GO

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Abstract

The Korean Wave or Hallyu phenomenon has created significant changes in consumer behavior around the world, including Indonesia, especially in the pattern of purchasing K-Pop merchandise through the Group Order (GO) system. One of the GOs present among fans is Ceciz GO, which serves as an intermediary for fans to purchase merchandise from abroad. In this context, trust is an important factor that determines fans' purchase decisions toward GO owners. This study aims to analyze the influence of trust on the purchase decisions of active Ceciz GO members. The research method used a descriptive-verificative quantitative approach with a sample of 83 respondents obtained through purposive sampling from a population of 440 active members of Ceciz GO. The instrument, in the form of a five-point Likert scale questionnaire, was tested for validity, reliability, and simple linear regression using IBM SPSS Statistics 26. The analysis results show that trust has a positive and significant effect on purchase decisions, contributing 61.5%. These findings indicate that trust in the credibility, transparency, and security of the purchasing system is a key factor driving purchasing decisions on fandom-based social commerce platforms. Further research is recommended to add variables such as perceived value and community engagement to broaden our understanding of consumer behavior in the digital fandom ecosystem.

Keywords: trust; purchase decision; group order; K-Pop fandom; social commerce.

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25124

Assessing the Effect of Content Quality on Customer Engagement among Business Education Students: A Case Study of Sfgiandra Content

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Abstract

This study aims to examine the effect of content quality on customer engagement among Business Education students at Universitas Pendidikan Indonesia, using Sfgiandra's digital content as the research context. This research employed a quantitative approach with a causal associative design. The population consisted of 395 active Business Education students, while 80 respondents were selected through the Slovin formula with a 10% margin of error using purposive sampling. Data were collected through a Likert-scale questionnaire consisting of two variables: content quality (relevance, clarity, uniqueness, and visual appeal) and customer engagement (cognitive, affective, and behavioral engagement). Data were analyzed using simple linear regression with SPSS version 26. The results show that content quality has a significant positive effect on customer engagement, with an unstandardized coefficient (B) of 1.512, a t-value of 7.377, and a significance level of 0.000 (<0.05). This finding indicates that high-quality, relevant, and visually appealing content effectively increases student engagement and strengthens brand relationships. The study contributes to the understanding of digital marketing effectiveness in educational contexts and highlights the importance of producing authentic and meaningful content. Future studies are suggested to include moderating variables such as content type or influencer collaboration to deepen insights into engagement strategies.

Keywords: Content Quality; Customer Engagement; Digital Marketing; Social Media; Sfgiandra

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25126

Assessing the Impact of Mobile Application Quality on User Satisfaction: An Empirical Study on the CUiT Platform

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Abstract

Mobile application quality is a key factor determining user satisfaction in the digital era, where service stability, accessibility, and usability shape the overall user experience. This study aims to analyze the effect of Mobile Application Quality (MAQ) on User Satisfaction (US) among users of the CUiT platform. The research employed a quantitative–verificative approach, with a population of 250 active CUiT users and 72 respondents determined using Slovin's formula at a 10% error margin through simple random sampling. Data were collected via an online questionnaire consisting of 12 items per variable, measured on a five-point Likert scale. Validity and reliability tests indicated correlation values (r) ranging from 0.268 to 0.833 and Cronbach's Alpha values of 0.889 for MAQ and 0.935 for US, confirming strong instrument reliability. Data analysis using simple linear regression (OLS) in SPSS 25.0 revealed that Mobile Application Quality has a positive and significant influence on User Satisfaction, expressed by the regression equation US = 5.899 + 0.885(MAQ) with a significance level of 0.000 < 0.05. The results emphasize that improving system quality, information accuracy, service reliability, and interface design can significantly enhance user satisfaction and loyalty toward the CUiT platform. Future research is recommended to incorporate moderator factors such as user trust and experience.

Keywords: digital marketing; mobile marketing; mobile application; satisfaction; platform quality

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25135

INFLUENCE OF SOCIAL MEDIA MARKETING ON EMINA PURCHASE DECISION BY BUSINESS EDUCATION STUDENTS AT UNIVERSITAS PENDIDIKAN INDONESIA

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Abstract

This study aims to determine the effect of social media marketing on the purchase decision of Emina products among Business Education students at the Indonesia University of Education. This study uses a quantitative approach with a causal method. The independent variable in this study is social media marketing (X), which consists of three dimensions, namely entertainment, informativeness, and trendiness, while the dependent variable is purchase decision (Y), which is measured through four dimensions, namely product selection, brand selection, time of purchase, and place of purchase. The research population consisted of 395 active students who use Emina products, while the sample consisted of 80 respondents selected using purposive sampling based on the criteria of students who know and use Emina products through social media. Primary data were collected using a Likert scale questionnaire that had been tested for reliability with a Cronbach's Alpha value > 0.70, indicating good internal consistency. Data analysis was performed using simple linear regression with SPSS version 26.0 at a significance level of 5%. The results showed that social media marketing had a positive and significant effect on purchasing decisions.

Keywords: Social Media Marketing, Purchase Decision, Emina

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25136

THE IMPACT OF AFFILIATE MARKETING ON ONLINE PURCHASE INTENTION OF SKINTIFIC PRODUCTS AMONG BUSINESS EDUCATION STUDENTS AT UNIVERSITAS PENDIDIKAN INDONESIA

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Abstract

This study aims to analyze the influence of affiliate marketing on online purchase intention of scientific products among students of the Business Education Study Program at the Indonesian University of Education. The research method used was a quantitative approach with a survey method, involving 80 active respondents selected using a simple random sampling technique. The research instrument consisted of 12 items for the affiliate marketing variable covering the dimensions of trust, perceived usefulness, content relevance, and communication, as well as 9 items for the online purchase intention variable based on the AIDA dimensions (attention, interest, desire, action). The sample size was determined using the Slovin formula with a 10% error rate. Data analysis was performed using simple linear regression, demonstrating high reliability with Cronbach's Alpha values of 0.972 and 0.976, respectively. The regression results show a constant value of 1.142 and a regression coefficient for the affiliate marketing variable of 0.727, with a t-value of 20.286 and p-value of 0.000 ($p < 0.001$), indicating that every one-unit increase in affiliate marketing increases online purchase intention by 0.727 units. The standardized Beta value of 0.917 indicates a very strong and positive influence. Overall, affiliate marketing has a significant effect on online purchase intention with an R^2 value of 0.841. The findings highlight that trust and content relevance play a crucial role in shaping purchase intentions in the digital era. This study provides practical implications for skincare companies and marketers to design affiliate marketing strategies that are more credible and relevant to digitally literate students.

Keywords: Affiliate marketing; Online Purchase Intention; Trust; Digital Marketing; Business Education Student

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25141

EXPLORING THE EFFECT OF BRANDED SHORT VIDEOS ON GEN Z: A CASE STUDY OF FAMILY MART x DEMON SLAYER

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Abstract

This study investigates the influence of Short Video Marketing (SVM) on Consumer Engagement Intention (CEI) within the Family Mart × Demon Slayer co-branding campaign on TikTok. Utilizing a quantitative correlational design, data were collected via an online questionnaire (Google Form) from a purposive sample of 55 Generation Z consumers (aged 18-26) residing in Bandung and Jabodetabek. Simple Linear Regression analysis confirmed that SVM exerts a highly significant positive influence on CEI (B=0.605, p <0.001), explaining 47.6% of the variance (R2 = 0.476). The key finding reveals that Algorithmic Relevance (r = 0.720) is the strongest component of the stimulus, demonstrating that successful digital retail co-branding hinges on the platform's ability to maximize personalization. The conclusion suggests that effective strategies must prioritize algorithmic delivery and content quality to efficiently activate Fandom Resonance and convert existing emotional IP loyalty into measurable consumer engagement.

Keywords: Short Video Marketing; Consumer Engagement Intention; Anime Marketing; Gen Z; TikTok

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25155

The Influence of Perceived Value, Perceived Ease of Use, and Service Quality on Customer Loyalty Mediated by Customer Satisfaction: A Study of JOOX Music Streaming

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Abstract

The rapid digitalization of the entertainment industry has transformed how consumers perceive, engage with, and remain loyal to music streaming platforms. This study investigates the influence of perceived value, perceived ease of use, and service quality on customer loyalty, with customer satisfaction as the mediator, within the context of the JOOX music streaming application in Indonesia. Integrating the Technology Acceptance Model (TAM), SERVQUAL, and Perceived Value Theory, this research develops a comprehensive framework that captures both cognitive and experiential dimensions of user behavior in freemium digital ecosystems. Employing a quantitative approach with Partial Least Squares–Structural Equation Modeling (PLS-SEM), data were collected from 260 active JOOX users representing Millennial and Generation Z cohorts. The findings reveal that perceived value, ease of use, and service quality each exert significant positive effects on customer satisfaction, which in turn strongly predicts loyalty intention. Furthermore, customer satisfaction demonstrates a mediating role, linking user perceptions to behavioral loyalty. The study extends existing digital loyalty literature by empirically validating an integrated theoretical model in an under-researched Indonesian context. Practically, it offers strategic insights for platform managers seeking to enhance user retention through superior service quality, simplified usability, and value-driven engagement. These results provide a timely contribution to understanding loyalty formation in technology-enabled business ecosystems.

Keywords: Perceived Value, Ease of Use, Service Quality, Customer Satisfaction, Customer Loyalty, Joox

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25172

Exploring How Brand Engagement Shapes Purchase Intention of @harmony.bakmidimsum Instagram Followers

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Abstract

This study aims to analyze the influence of Brand Engagement on Purchase Intention among followers of the Instagram account @harmony.bakmidimsum. The approach used is quantitative research with a survey method through the distribution of online questionnaires to 99 respondents who are active followers of the account. The research instrument was tested for validity and reliability, and analyzed using simple linear regression with the help of the IBM SPSS Statistics program version 25. The results showed that all statement items were declared valid and reliable, with Cronbach's Alpha values of 0.926 for Brand Engagement and 0.771 for Purchase Intention, respectively. The coefficient of determination (R^2) value of 0.545 indicates that 54.5% of the variation in Purchase Intention is explained by Brand Engagement, while the rest is influenced by other factors outside the research model. The t-test results show a t-count value of 10.782 with a significance of 0.000, indicating a positive and significant influence of Brand Engagement on Purchase Intention. This finding indicates that the higher the level of audience engagement with a brand on social media, the greater their intention to purchase the product offered. Thus, increasing digital interaction through social media has proven effective in building consumer purchasing intentions, especially in the context of culinary marketing on the Instagram platform.

Keywords: Brand Engagement; Purchase Intention; Instagram Marketing; Digital Interaction; Consumer Behavior

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25174

MOBILE MARKETING AND BRAND AWARENESS IMPACT ON PURCHASE INTENTION AMONG AYAM JUBER CONSUMERS

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Abstract

This study aims to analyze the influence of mobile marketing on purchase intention among Ayam JUBER consumers, with brand awareness as a mediating variable. As a mini quantitative research, the study employs an explanatory approach to test causal relationships between variables within the context of student-based culinary microbusinesses. Using a cross-sectional survey design, data were collected from 85 Instagram users aged 18–25 years who have been exposed to Ayam JUBER's mobile promotions. Measurement instruments were adapted from established scales by Gao et al. (2021), Keller (2020), and Kotler & Armstrong (2021), and analyzed using PROCESS Macro Model 4 by Hayes (2022). The results indicate that mobile marketing has a significant positive effect on brand awareness ($\beta = 0.3333$; $p < 0.001$) and directly influences purchase intention ($\beta = 0.3471$; $p < 0.001$). Furthermore, brand awareness significantly affects purchase intention ($\beta = 0.5112$; $p < 0.001$) and mediates the relationship between mobile marketing and purchase intention (indirect $\beta = 0.1704$). These findings confirm that consistent and targeted mobile marketing can enhance consumer awareness, shape positive brand perceptions, and stimulate purchase intention among Gen Z consumers. Theoretically, this study reinforces the AIDA model and the mediating role of brand awareness in digital purchase behavior. Practically, it suggests that small culinary brands should leverage personalized and engaging mobile content to strengthen emotional connection and conversion intent. Future research could expand the sample scope or integrate additional psychological factors such as trust or digital fatigue to deepen insights into mobile consumer behavior.

Keywords: Key words: mobile marketing; brand awareness; purchase intention; Gen Z; digital marketing

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25175

USER-GENERATED CONTENT AND PURCHASE INTENTION OF GENERATION Z (A STUDY ON @HALAMANTERAKHIR_)

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Abstract

This quantitative study examined the effect of user-generated content (UGC) on purchase intention among Generation Z users of the Instagram account @halamanterakhir_. UGC was measured through four dimensions: credibility, informativeness, attractiveness, and engagement. Purchase intention was operationalized through interest, intention to purchase, and recommendation willingness. The sample consisted of 120 Generation Z respondents (age 17–28) domiciled in West Java who are active Instagram users and have seen or interacted with @halamanterakhir_ content. Data were collected with a Likert-scale questionnaire and analyzed using SPSS v27 with simple linear regression. Results show that UGC significantly predicts purchase intention ($R = .604$, $R^2 = .365$, $F(1,118) = 67.78$, $p < .001$). The regression coefficient indicates that a one-unit increase in UGC score is associated with a 0.472 increase in purchase intention. The study concludes that UGC explains 36.5% of the variance in purchase intention among Generation Z in this sample. Practical implications for social media marketing and limitations are discussed.

Keywords: User-Generated Content; Purchase Intention; Generation Z; Digital Marketing; Social Media; Instagram

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25176

EXPLORING THE IMPACT OF DIGITAL MARKETING ON PURCHASE INTENTION AMONG FOLLOWERS OF SHIDOKOFFE

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Abstract

The development of digital technology has revolutionized how consumers interact with brands, making digital marketing an essential strategy for businesses in every sector. In the coffee industry, digital marketing enables small and medium enterprises to connect with digital-native consumers through social media engagement and personalized content. This study examines the impact of digital marketing on purchase intention among followers of ShidoKoffe's Instagram account. Using a quantitative research approach, data were collected from 95 respondents through an online questionnaire, with samples determined using Isaac and Michael's formula at a 10% margin of error. The analysis employed simple linear regression. The results revealed a strong positive correlation ($R = 0.823$) and significant effect ($Sig. < 0.001$), indicating that 67.8% of purchase intention is influenced by digital marketing. The findings highlight that interactive and creative digital strategies strengthen consumer intention to purchase.

Keywords: Digital Marketing, Purchase Intention, Coffee Industry, ICEBEF, UPI

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25177

SCROLLING TO SHOPPING THE ROLE OF INSTAGRAM CONTENT VISUAL APPEAL IN ONLINE PURCHASE DECISION OF NAKHEELY.ID FOLLOWERS

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Abstract

Indonesia's swift digitalization has revolutionuzed consumer interactions with brands. Especially on visually-driven platforms like Instagram. The visual appeal has become a crucial factor in consumer behaviour, notably affecting online purchase decisions in the food and beverage sector. However, there is a lack of research directly examining how the aesthetic of visual content influence actual purchasing decisions rather than just purchase intentions. This study seeks to investigate the effect of visual appeal on online buying decisions among followers of the Instagram account @Nakheely.id. Employing a quantitative method with a cross-sectional non-experimental design, the research included 96 participants chosen from a pool of 921 followers using non-probability convenience sampling. Data were gathered through an online Likert-scale survey and analyser with simple linear regression using SPSS version 26. The findings revealed that visual appeal positively and significantly influences online purchasing decision, suggesting that improved visual attractiveness in content increases the likelihood of consumer purchases. Factors such as colour harmony, layout, and visual quality were found to enchance consumer perception and emotional reactions, aligning with the Stimulus-Organism-Response (SOR) theory. The study concludes that visual appeal significantly impacts consumer choices and advises fashion brands to enchance visual consistency creativity, and brand alignment in their social media content to boost digital marketing effectiveness and consumer engagement

Keywords: Key words: Visual Appeal; Online Purchase Decision; Social Media; Instagram; SOR Model

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25192

Augmented Reality: Its Influence on Purchase Intention Through the Mediation of Consumers' Control on Skintific Cushion Products on TikTok (A Survey of Generation Z in Bandung City)

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Abstract

This study investigates the effect of augmented reality (AR) on consumers' control and purchase intention for Skintific cushion products among Generation Z in Bandung City, as well as the mediating role of consumers' control in this relationship. Using a quantitative approach, data were collected from 400 Generation Z respondents who have used AR features related to Skintific products, selected through non-probability purposive sampling. The data were analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM). The findings show that augmented reality has a significant positive effect on both consumers' control and purchase intention. Likewise, consumers' control significantly influences purchase intention. Moreover, the study confirms a significant indirect relationship, where consumers' control mediates the effect of augmented reality on purchase intention. These results highlight that AR can enhance consumers' perceived control when engaging with virtual product experiences, which in turn increases their intention to purchase. For Skintific, the insights serve as a valuable reference in understanding Generation Z's behavior and in developing technology-based marketing strategies. The implementation of AR should not be viewed merely as a technological advancement but as a strategic marketing tool to create engaging, interactive brand experiences, strengthen brand engagement, and foster consumer loyalty. Overall, this research underscores the crucial role of AR in shaping modern consumer behavior within the beauty industry.

Keywords: Augmented Reality, Purchase Intention, Consumers' Control, Beauty Products, Skintific

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25220

Human vs AI on TikTok: A Comparative Analysis of Engagement in Becool's Campaign

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Abstract

This study aims to examine whether there is a significant difference in audience engagement between manually produced and AI-generated videos in Becool's TikTok branding campaign. Using a quantitative comparative design, we analyzed 20 purposively selected posts ten human-made and ten AI-generated, uploaded during the third quarter of 2025. Secondary data from TikTok Analytics included likes, comments, shares, views, and engagement rate. Assumptions of normality (Shapiro–Wilk, $p > 0.05$) and homogeneity (Levene's, $p = 0.005$) were verified before conducting an independent-samples t-test. There wasn't a statistically significant difference between the two groups with respect to engagement rate, $t(14.325) = 1.024$, $p = 0.323$, such that both manual and AI-produced content triggered the same audience responses. The findings outline the potential that AI-produced videos can be equaled with human-produced videos provided that platform and audience assumptions about relevance and authenticity are fulfilled. In practice, marketers can integrate the use of AI tools within the ideate, edit, and scale stages with human curation to ensure narrative cohesion as well as depth of emotions within the development of the content.

Keywords: Artificial Intelligence, brand engagement, digital marketing, content authenticity

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25236

The Transformation of Marketing Strategies in Family Businesses: Integrating Conventional and Digital Channels for Business Sustainability

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Abstract

This study examines the transformation of marketing strategies in family businesses in Indonesia through the integration of conventional and digital channels as a step toward business sustainability. Using a qualitative descriptive approach based on a literature study, the data were collected from reputable scientific journals (Scopus, Sinta, and Emerald Insight) as well as official reports from BPS, OJK, and APINDO. The findings indicate that conventional marketing strategies remain essential for building emotional connections and customer loyalty, while digital strategies offer advantages in market expansion and promotional efficiency. The integration of both through an omnichannel approach emerges as the most effective strategy, combining family values with technological innovation. The success of this transformation is influenced by digital literacy, the preparedness of the next generation, and the adaptability of human resources. Therefore, the digitalization of marketing strategies serves as a key factor in enhancing competitiveness and ensuring the sustainability of family businesses in the digital economy era.

Keywords: family business, marketing strategy, digital transformation, omnichannel, business sustainability.

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25273

Understanding the Relationship between Customer Experience and Purchase Intention among iNTI9 as Mayoblox Customers

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Abstract

This study aims to analyze the effect of customer experience on purchase intention among iNTI9 members as Mayoblox users on the Roblox metaverse platform. Using a quantitative approach with a causal associative design, the population consisted of 83 members, with 69 respondents selected through purposive sampling based on their interaction and purchasing experience on the platform. Data were collected through an online questionnaire consisting of two main variables: customer experience and purchase intention, both measured using a five-point Likert scale. Validity and reliability tests using Pearson correlation and Cronbach's Alpha showed that all items were valid and reliable ($\alpha > 0.70$). The data were analyzed using simple linear regression with SPSS to determine the influence between variables. The findings reveal that customer experience has a significant and positive effect on purchase intention, with a regression coefficient of 0.809. This indicates that better user experiences—covering sensory, affective, cognitive, and behavioral dimensions—can enhance consumers' intention to purchase digital products. The results highlight the importance of improving user engagement and interaction quality to strengthen purchase motivation in the metaverse environment. Future research is recommended to explore additional factors such as social influence and perceived value as mediating variables.

Keywords: customer experience, purchase intention, metaverse, Roblox, digital consumer behavior

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25301

The Trust Factor: How Mobile Payment Reliability Builds Long-Term Loyalty

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Abtract

This study aims to analyze the effect of mobile payment trust on customer loyalty among Shopee e-commerce users in Indonesia. The research employed a quantitative approach using a survey method. The population consisted of active Shopee users, and a sample of 97 respondents was determined based on Isaac's table at a 95% confidence level. Respondents were selected through purposive sampling with the criteria of being at least 18 years old and having used Shopee for more than six months. Data were collected through an online questionnaire consisting of 18 indicators measured using a five-point Likert scale. The data were analyzed using simple linear regression. The results showed that mobile payment trust has a positive and significant effect on customer loyalty, with an R^2 value of 0.520 and a significance level of 0.000 ($p < 0.05$). This indicates that 52% of customer loyalty can be explained by mobile payment trust, while the remaining 48% is influenced by other factors not examined in this study. The findings suggest that users' confidence, perceived security, and reliability of Shopee's payment system play a crucial role in enhancing their loyalty toward the platform. This study contributes to the understanding of consumer behavior in mobile marketing and provides practical insights for e-commerce companies to strengthen customer retention through trustworthy and secure mobile payment systems.

Keywords: mobile payment trust; customer loyalty; Shopee; e-commerce; digital marketing

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25305

Dual-Market Strategy for Herbal SMEs: Optimizing Export and Domestic Penetration through Digital Marketing and Logistics Efficiency

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Abstract

This study investigates the dual-market strategy of Indonesian small and medium enterprises (SMEs) in the herbal industry. While Indonesian SMEs have shown consistent growth in the export market, particularly in Australia, their domestic penetration remains limited due to cultural perceptions and weak marketing initiatives. At the same time, logistical constraints and high shipping costs create significant challenges for sustainable export growth. Using a mixed-method approach, this research analyzes three key aspects: (1) the optimization of production and logistics efficiency to strengthen export performance, (2) the development of digital marketing strategies to overcome domestic consumer barriers, and (3) the implementation of a dual-market orientation to reduce dependency on a single market. Findings are expected to provide novel insights into how SMEs in emerging markets can balance international expansion with domestic growth by integrating digital transformation, cultural intelligence, and adaptive supply chain strategies. The contribution of this study lies in offering a framework that connects dual-market competitiveness with SME resilience in the post-pandemic era.

Keywords: Dual-Market Strategy, Export Performance, Digital Marketing, SMEs, Logistics Efficiency, Herbal Industry

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25310

EXAMINING THE MEDIATING ROLE OF BRAND SATISFACTION IN THE RELATIONSHIP BETWEEN BRAND IMAGE, BRAND EXPERIENCE, AND BRAND LOYALTY

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Abstract

This study aims to examine the influence of brand image and brand experience on brand loyalty mediated by brand satisfaction. The research was conducted quantitatively on 332 respondents drawn from a total population of 1,950 consumers using the Isaac sampling method. Data were collected through structured questionnaires consisting of 25 indicators measured using a five-point Likert scale. The analysis was carried out using the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach through SmartPLS software. The results reveal that brand image and brand experience significantly and positively affect brand satisfaction and brand loyalty. Moreover, brand satisfaction partially mediates the relationship between brand image, brand experience, and brand loyalty. These findings indicate that consumers' perceptions and experiences with a brand enhance emotional satisfaction, which in turn fosters long-term loyalty. The study contributes to filling the existing research gap by integrating perceptual and experiential branding dimensions within a mediated model. Practically, brand managers are encouraged to strengthen satisfaction through consistent brand image and engaging consumer experiences to build lasting loyalty. Future research is recommended to include moderating variables, such as brand trust or digital engagement, to enrich the current model.

Keywords: Brand Image; Brand Experience; Brand Satisfaction; Brand Loyalty
Topic: Conventional and Digital Marketing

ABS-ICEBEF-25314

The Role of E-WOM in Mediating the Effect of Digital Green Marketing on Sustainable Purchase Decisions: Evidence from Eco-Friendly Tumbler Consumers at UBP Karawang

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Abstract

This study aims to analyze the role of electronic word-of-mouth (E-WOM) in mediating the effect of digital green marketing on sustainable purchase decisions among consumers of eco-friendly products such as certified green tumblers at Universitas Buana Perjuangan (UBP) Karawang. The research employs a quantitative descriptive-verificative approach with a total population of 2,587 management students, from which 52 respondents were selected using a convenience sampling method. Data were collected through online questionnaires using Likert-scale measurements and analyzed using Structural Equation Modeling (SEM) with SmartPLS 3 software. The findings reveal that digital green marketing has a significant indirect effect on sustainable purchase decisions through E-WOM ($p < 0.05$*), indicating that positive digital discussions and reviews strengthen the relationship between eco-marketing messages and consumer purchasing behavior. Direct effects of green marketing on purchase decisions were weaker, suggesting that E-WOM acts as a key mediating factor in enhancing consumer trust and decision-making toward sustainable products. The study concludes that digital engagement plays a vital role in translating environmental awareness into actual consumer action. Future research is recommended to integrate artificial intelligence (AI) tools, such as social media analytics and sentiment tracking, to optimize digital green marketing strategies for broader sustainability impact.

Keywords: Digital Green Marketing; Electronic Word-of-Mouth (E-WOM); Sustainable Purchase Decision; Eco-Friend

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25337

FEAR OF MISSING OUT (FOMO) AND VIRAL MARKETING INFLUENCING CONSUMER PURCHASING DECISIONS ON SHOPEE AMONG GENERATION Z

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Abstract

This study aims to determine the influence of Fear of Missing Out (FOMO) and Viral Marketing on the purchasing decisions of Shopee users among Generation Z in Bengkulu City, both partially and simultaneously. The research method used is quantitative with data collection techniques through questionnaires distributed to 100 respondents. Data analysis was performed using multiple linear regression with the help of SPSS 26. The results showed that FOMO (X_1) has a positive and significant effect on purchasing decisions with a calculated t value of 2.330 > t table 1.660. The Viral Marketing variable (X_2) also has a positive and significant effect with a calculated t value of 5.701 > t table 1.660. Simultaneously, both variables influence purchasing decisions with an F count of 13.707 > F table 3.09. Thus, it can be concluded that FOMO and Viral Marketing have a significant effect on the purchasing decisions of Generation Z consumers using Shopee in Bengkulu City.

Keywords: Fear of Missing Out (FOMO), Viral Marketing, Purchasing Decision, Shopee, Generation Z.

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25347

THE EFFECT OF PRODUCT QUALITY, PRICE AND BRAND IMAGE ON THE PURCHASE DECISION OF HONDA SCOOPY AUTOMATIC MOTORCYCLES IN THE CITY OF BENGKULU

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Abstract

This study aims to analyze the influence of product quality, price, and brand image on purchasing decisions of Honda Scoopy automatic motorcycles among the people of Bengkulu City. The research employed a quantitative correlational method. A total of 110 respondents were selected using purposive sampling. The results show that product quality has a positive and significant effect on purchasing decisions (tcount = 1.819 > ttable = 1.659; sig = 0.001 < 0.05). Price also has a positive and significant effect (tcount = 8.576 > ttable = 1.659; sig = 0.001 < 0.05), as does brand image (tcount = 3.147 > ttable = 1.659; sig = 0.001 < 0.05). Simultaneously, product quality, price, and brand image significantly affect purchasing decisions (Fcount = 40.515 > Ftable = 3.08; sig = 0.001 < 0.05). The multiple regression equation obtained is $Y = 8.939 + 0.216(X_1) + 0.732(X_2) + 0.275(X_3) + e$, indicating that all three variables contribute positively to purchasing decisions. In conclusion, improving product quality, setting appropriate prices, and strengthening brand image can increase consumer purchasing decisions for Honda Scoopy automatic motorcycles in Bengkulu City.

Keywords: Keywords: Product Quality, Price, Brand Image

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25367

A Systematic Review of Short-Form Video and Social Media Marketing Strategies for Engaging Generation Z

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Abstract

This study aims to analyze the role of short-form video content in social media marketing strategies targeting Generation Z in the digital era. Using a Systematic Literature Review (SLR) based on the PRISMA guidelines, the research draws upon data from the Scopus database. The initial search identified 137 scholarly articles, from which 30 highly relevant studies published between 2022 and 2025 were selected after a rigorous relevance and quality assessment process. A thematic synthesis approach was employed to identify trends, strategies, and challenges in short-form video marketing. The findings reveal that platforms such as TikTok, Douyin, Instagram Reels, and YouTube Shorts are dominant channels for engaging young consumers. Key factors influencing marketing effectiveness include content authenticity, entertainment value, influencer credibility, information quality, and social influence. Theoretical foundations such as Social Presence Theory, Theory of Planned Behavior, and Parasocial Relationship Theory help explain Gen Z's engagement with branded content. While short-form videos effectively enhance engagement and purchase intention, they also raise ethical concerns regarding data privacy, mental health, and digital dependence. The study highlights the need for marketing strategies that are authentic, ethical, and adaptive to digital algorithms, offering both conceptual and practical insights for scholars and industry practitioners.

Keywords: Generation Z, short-form video, TikTok, digital marketing, influencer, consumer behavior.

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25373

E-COMMERCE AND ARTIFICIAL INTELLIGENCE IN PURCHASE DECISION: A SYSTEMATIC LITERATURE REVIEW

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Abstract

This review discusses the connection between e-commerce and artificial intelligence (AI) in influencing purchase decisions. This SLR develops an understanding from recent studies regarding the influence of AI technologies, such as personalized recommendations, chatbots, predictive analytics, and immersive technologies on consumer behavior. This SLR attempts to engage future research and practical applications within e-commerce. Introduction Artificial intelligence (AI) has revolutionized many circles of life, and one of the biggest benefits of this technology is e-commerce. AI technologies have turned into an intrinsic part of modern e-commerce platforms that considerably influence consumer behavior and purchasing decisions. This systematic literature review (SLR) explains the role of AI in shaping e-commerce purchase decisions. Methodology This systematic review of literature on the impact of AI on purchase decisions in e-commerce adopts a structured approach. The methodology involves a wide search in academic databases such as Google Scholar, IEEE Xplore, and JSTOR. These sources were scanned for studies between 2020 and 2024 to capture the latest developments. The preferred inclusion criteria were studies on the role of AI in e-commerce and consequences of consumer behavior, including qualitative and quantitative research. Articles were selected that had empirical data, theoretical frameworks, or comprehensive reviews. The research objectives, methods, sample sizes, findings, and conclusions of each study were identified and tabulated. Thematic patterns in the data analyzed were identified, including literature gaps and future opportunities for research. Particular attention was paid to how AI tech.

Keywords: E-commerce, Artificial Intelligence (AI), Purchase Decision, Customer Engagement, Consumer Behavior, Online Shopping, Marketing, Systematic Literature Review (SLR)

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25396

FEAR OF MISSING OUT (FOMO) AND VIRAL MARKETING INFLUENCING CONSUMER PURCHASING DECISIONS ON SHOPEE AMONG GENERATION Z

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Abstract

This study aims to determine the simultaneous and partial influence of Fear of Missing Out (FOMO) and viral marketing on consumer purchasing decisions among Generation Z Shopee users in Bengkulu City. The purpose of this study is to examine the influence of Fear of Missing Out (FOMO) and Viral Marketing on Shopee consumer purchasing decisions among Generation Z. The research method used was quantitative. The data collection technique used a questionnaire using, with a sample size of 100 respondents. The results showed a linear regression of 13,707 + 0.193 X1 + 0.519 X2 + 3,161. The coefficient is positive, indicating a positive or unidirectional relationship between the variables Fear of Missing Out (FOMO), Viral Marketing (X2), and the value of 0 (zero). The value of 0 (zero) indicates a positive relationship between the variables Fear of Missing Out (FOMO), Viral Marketing (X2), and the purchase decisions (Y) of users in Bengkulu City. The results of the Fear Of MIissing Out (FOMO) test (X1) show t count 2.330> t table 1.660 then the results of the hypothesis Ha are accepted and Ho are rejected, meaning Fear Of MIissing Out (FOMO) influences user purchasing decisions in the Bengkulu City area. The results of the Viral Marketing test (X2) show t count 5.701> t table 1.660 then the results of the hypothesis Ha are accepted and Ho are rejected, meaning Viral Marketing influences user purchasing decisions in the Bengkulu City area. Based on the comparison of the F count value with the F table, the F count value is greater than the F table value, namely 13.707> ,3.09, it is concluded that the hypothesis is accepted, meaning there is a simultaneous influence between Fear Of MIissing Out (FOMO), Viral Marketing (X2) on Purchase Decisions (Y) of users in the Bengkulu City area.

Keywords: Fear of Missing Out (FOMO), Viral Marketing, Purchase Decision

Topic: Conventional and Digital Marketing

ABS-ICEBEF-25029

HOSPITAL MANAGEMENT STRATEGIES FOR IMPROVING THE QUALITY OF HEALTH SERVICES

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Abstract

This research aims to identify and analyze effective hospital management strategies in improving the quality of health services through resource optimization, leadership strengthening, technology utilization, and human resource management. The research method uses a descriptive qualitative approach with data collection techniques in the form of literature studies that include books, journals, and relevant references. Data analysis is carried out through the stages of data reduction, data presentation, and conclusion drawing to gain a deep understanding of the implementation of management strategies that support service quality. The results of the study show that the success of improving the quality of hospital health services is influenced by various interrelated factors, such as efficient budget planning, consistent implementation of standard operating procedures, and competency development of health workers through continuous training. The use of information technology, including hospital management information systems and telemedicine, has been proven to improve operational efficiency, speed up service processes, and expand service reach. The synergy between technology and competent human resources is the key in creating patient-friendly, responsive, and sustainable services, so that hospitals are able to meet community demands, increase patient satisfaction, and maintain competitiveness in the era of modernization of health services.

Keywords: hospital management; quality of service; information technology

Topic: General and Strategic Management

ABS-ICEBEF-25039

THE SUPPLY CHAIN STRATEGY IN ELECTRONIC VOTING BUSINESS OF PT INTI

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Abstract

PT Industri Telekomunikasi Indonesia (Persero) or INTI confronted two critical challenges in its electronic voting (e-voting) business for Village Head Elections (Pilkades) beginning in 2013. The company maintained a minimal market share of only 1-19% during the 2013-2016 period, primarily attributable to its limited role as a single-component supplier of ID Readers within the seven-device e-voting ecosystem. This challenge was compounded by an extensive production lead time of three months for the ID Reader, resulting from complete dependence on manufacturing and assembly processes in China. This research employs a case study methodology to analyze and propose supply chain strategy solutions, focusing on two strategic interventions: product bundling through comprehensive end-to-end e-voting solutions, and supply chain restructuring via localization of ID Reader casing production while maintaining electronic component imports from China, complemented by optimized regional procurement processes. The implementation from 2017 to 2020 demonstrated transformative outcomes, with market share surging to 94% and maintaining stability. Financial performance showed remarkable improvement, culminating in net profit reaching IDR 5.86 billion by 2020. Operational efficiencies achieved included reduction of ID Reader production lead time from 90 to 30 days and a 50% decrease in Cost of Goods Sold. The study concludes that the integrated approach of product bundling and strategic supply chain optimization effectively enhanced revenue generation, market dominance, and profitability, providing a replicable model for similar technology implementations in developing markets.

Keywords: Supply Chain, Electronic Voting, Product Bundling, Lead Time, Market Share, PT INTI

Topic: General and Strategic Management

ABS-ICEBEF-25056

ANTECEDENTS AND CONSEQUENCES OF PURCHASE INTENTION ON THE SHOPEE MARKETPLACE IN DEPOK CITY

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Abstract

This research was conducted to analyze the implications of the influence of antecedents and consequences on purchase intention on the Shopee marketplace in Depok City. The research methodology used primary data collection through questionnaire distribution with 100 respondents as sample. The data analysis method used in this research study was Partial Least Squares-Structural Equation Modeling . The results indicate that brand ambassadors influence purchase decisions on Shopee, brand image influences purchase decisions on Shopee, brand ambassadors do not influence purchase intentions, brand image influences purchase intentions, purchase intentions influence purchase decisions on Shopee, and brand ambassadors do not influence purchase decisions on Shopee through purchase intentions as a mediating variable. Brand image influences purchase decisions on Shopee through purchase intentions as a mediating variable.

Keywords: Antecedents, Consequences, Purchase Interest, Shopee

Topic: General and Strategic Management

ABS-ICEBEF-25069

The Effect of Electronic Medical Records (EMR) on Time Efficiency: Literature Review

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Abstract

The integration of electronic medical records (EMR) has some crucial role to be implemented in health care service because it can reduce the workload of doctors and other healthcare professionals. Electronic medical records have patient information that can be accessed easily, which ultimately helps doctors and other healthcare professionals improve patient safety such as clinical decision-making (diagnoses, allergies, previous medical history, and drug duplication). By using EMR, data can be easily summarized in a system, no need to worry about scattered paper. In hospitals has become a crucial approach for improving the effectiveness of healthcare services, especially in minimizing outpatient wait times. This research uses the literature review method that examines the impact of EMR implementation on wait times for outpatients by utilizing databases to find relevant publications for this research. Articles were chosen based on criteria for inclusion and exclusion. The inclusion criteria were articles published in the last 5 years of national and international research articles in English, relating to the title of the effect of EMR on time efficiency: Literature Review. Hypothesis testing indicated that electronic medical record performance and service time have a simultaneous and partial impact on patient satisfaction. Satisfaction will be achieved when the customer or patient experiences a swift, seamless, and unobstructed EMR system along with ideal service duration and quick, accurate service time.

Keywords: Time efficiency; electronic medical records; healthcare service; service effectiveness, outpatient

Topic: General and Strategic Management

ABS-ICEBEF-25079

STRATEGIC PLANNING OF AN EDUCATIONAL TRAINING INSTITUTION USING THE BUSINESS MODEL CANVAS: A CASE STUDY OF INDONESIA JUARA EDUCATION CENTER

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Abstract

This study aims to design a strategic development model for an educational training institution using the Business Model Canvas (BMC) framework at Indonesia Juara Education Center (IJEC). A qualitative descriptive method was applied. The study population consisted of teachers participating in IJEC's training programs, with a sample of 90 teachers selected through purposive sampling from various regions in Indonesia. Data were collected through interviews with seven senior teachers, direct observation, and institutional documentation. Data analysis followed the three stages of Miles and Huberman—data reduction, data display, and conclusion drawing with verification (member checking). The results indicate that IJEC's strengths lie in experienced human resources and a broad institutional network, while its weaknesses involve limited marketing resources and administrative licensing delays. Opportunities emerge from supportive government policies, technological advancement, and the rise of online learning trends. The recommended strategies include implementing a blended learning model, optimizing digital marketing, and strengthening partnerships with educational institutions and teacher associations. In conclusion, applying the BMC framework can serve as an effective strategic planning tool to enhance competitiveness and sustainability of educational training institutions in the digital era.

Keywords: Business Model Canvas, strategy,SWOT analysis, educational training, teacher development

Topic: General and Strategic Management

ABS-ICEBEF-25085

EXPLORING BRAND LOVE THROUGH A SYSTEMATIC LITERATURE REVIEW: CONCEPTUALIZATION, DRIVERS, AND MANAGERIAL IMPLICATIONS

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Abstract

This study examines brand love through a systematic literature review (SLR) to map its conceptualization, antecedents, and managerial implications. Brand love refers to consumers' deep emotional attachment to a brand that goes beyond rational evaluation and transactional loyalty. The review identifies brand trust, brand experience, brand image, perceived quality, and emotional attachment as key antecedents. Outcomes associated with brand love include stronger loyalty, positive word of mouth, advocacy, and willingness to pay premium prices. Using the PRISMA framework, 1,830 articles were screened across databases such as ScienceDirect, Taylor & Francis, Emerald, and EBSCO, with 22 studies published between 2010 and 2025 selected for analysis. Results indicate significant growth in brand love research, especially in digital and social media contexts where online communities foster emotional bonds. Research gaps remain in Southeast Asian contexts, generational differences, and the role of sustainability and cultural values. This study offers a structured synthesis and provides practical insights for marketers on building emotional consumer–brand relationships.

Keywords: Brand Love, Brand Trust, Brand Loyalty, Word of Mouth, Purchase Intention

Topic: General and Strategic Management

ABS-ICEBEF-25093

ALIGNMENT OF BUSINESS MODEL WITH COMPETITIVE STRATEGY: A STUDY ON MICRO BUSINESS TEEFEES COLLECTION

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Abstract

The emergence of digital technology, driven by the Covid-19 pandemic, has significantly affected the landscape of Indonesia's fashion industry. The accessibility of digital tools like the internet, social media, and artificial intelligence has led to the rise of new entrants in the market. These tools facilitate various aspects such as product design, supplier identification, marketing, sales, and overall business management. Nevertheless, there have been instances of businesses struggling to endure and eventually shutting down. Consequently, businesses are compelled to develop strategies to navigate the competitive arena and the rapidly evolving business environment. Competitive strategy, as conceptualized by Michael E. Porter, offers a framework for businesses to confront competition. It encompasses three primary approaches: differentiation, cost leadership, and focus. The chosen competitive strategy influences the alignment of the business model. Teefees Collection, a player in the fashion sector, similarly requires competitive strategies to navigate the changing environmental conditions and competitive pressures. This study aims to guide Teefees Collection in crafting competitive strategies and their business model, leveraging environmental assessments, encompassing both macro and industry perspectives through STEEP analysis and Porter's Five Forces framework. The collection of data is accomplished through interviews with internal and external stakeholders, alongside a review of pertinent literature. The analysis underscores the suitability of the differentiation strategy for Teefees Collection. Consequently, recommendations for a business model that dovetails with this differentiation strategy are formulated.

Keywords: Business Model Canvas, Competitive strategy, Environment analysis, Porter's Five Forces, STEEP

Topic: General and Strategic Management

ABS-ICEBEF-25097

WHEN THE POP-UP STORE STRATEGY IS QUESTIONED: AN ANALYSIS OF DETERMINANTS OF BRAND AWARENESS ON CAR-FREE DAY

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Abstract

Pop-up stores have become one of the increasingly popular temporary marketing strategies at Car Free Day (CFD) events in Indonesia, particularly in the West Java region. The phenomenon of increasing pop-up store activities at CFD aligns with high public participation and opportunities for direct brand promotion. This study aims to analyze the factors influencing the effectiveness of pop-up stores on brand awareness, considering variables such as location, product innovation, consumer engagement, and customer experience. The method used is a quantitative approach with Structural Equation Modeling (SEM) analysis techniques through SmartPLS 4. The sample in this study consisted of 310 respondents who were visitors to CFD in West Java. The research results indicate that the variables of location, product innovation, and customer experience significantly influence the increase in brand awareness through pop-up store activities at CFD. However, the consumer engagement variable does not show a significant impact on brand awareness. These findings imply that business practitioners should prioritize strategic location aspects, enhance consumer engagement, and create positive customer experiences to maximize the effectiveness of pop-up stores in building brand awareness at CFD events

Keywords: location; product innovation; consumer engagement; brand awareness; pop-up store

Topic: General and Strategic Management

ABS-ICEBEF-25128

Towards Fiscal Independence: Strategies for Addressing Budget Deficit in Jambi Province

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Abstract

This study explores strategic approaches to address the budget deficit in Jambi Province, Indonesia, with a focus on achieving fiscal independence. The province has faced persistent fiscal challenges, including a 7.27% deficit in 2023, largely due to its reliance on central government transfers and limited local revenue generation. Using a qualitative method, this research analyzes secondary data from government reports, regulations, and academic literature through descriptive analysis. The findings highlight three key strategies: optimizing the management of balance funds (Dana Perimbangan), securing and effectively managing assistance task funds (Dana Tugas Pembantuan), and increasing local own-source revenue (PAD). While Dana Perimbangan has shown positive realization rates, the underutilization of DAK remains a concern. The pursuit of Dana Tugas Pembantuan requires strong governance and accountability, while increasing PAD demands innovation in revenue collection and diversification. These strategies, if implemented effectively, can help Jambi overcome its budget deficit and move toward sustainable fiscal autonomy. The study concludes that fiscal independence is not only a financial goal but a governance priority that requires institutional strengthening, strategic planning, and inclusive policy-making to ensure resilient and equitable regional development.

Keywords: budget fiscal independence deficit; Jambi Province; Dana Perimbangan; PAD
Topic: General and Strategic Management

ABS-ICEBEF-25140

The Role of Artificial Inteligence in Electronic Medical Records for Patient-Centered Care: A Literature Review

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Abstract

The incorporation of artificial intelligence (AI) within electronic medical records (EMRs) has the potential to transform these systems from passive data repositories into intelligent, patient-oriented platforms (Min et al., 2024; Ali, 2023). This literature review consolidates research published between 2015 and 2025 concerning AI-EMR integration, emphasizing four primary domains: (1) natural language processing and data enrichment (Biswas & Talukdar, 2024); (2) predictive analytics and clinical decision-making support (Anakal & Soumya, 2024; Prentzas et al., 2023); (3) automation of documentation and workflow optimization (Min et al., 2024); and (4) governance, ethical considerations, and challenges to adoption (Chen et al., 2023; Solaiman & Cohen, 2024). Findings indicate that AI can enhance patient-centered care by expanding data quality, reducing the documentation load on clinicians, facilitating proactive insights, and enabling collaborative decision-making. These advantages, however, depend on effectively managing issues such as bias, transparency, reliability, workflow compatibility, and legal responsibility (Prentzas et al., 2023; Chen et al., 2023). The paper presents a conceptual overview of AI functionalities in EMRs and outlines recommendations for design, assessment, and governance strategies to ensure alignment with patient-centered care values.

Keywords: artificial inteligence, electronic medical records, patient-centered care, clinical decision support

Topic: General and Strategic Management

ABS-ICEBEF-25167

AI-Driven E-Health Innovations: Impacts on Pediatric Hospital Management - A Literature Review

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Abstract

Artificial intelligence (AI) is transforming pediatric hospital management by improving clinical decision support, diagnostic accuracy, operational efficiency, and patient engagement. This literature review aims to synthesize evidence on the impacts of AI-driven e-health innovations within pediatric hospital settings. A literature search of PubMed, ScienceDirect, and Google Scholar was performed for peer-reviewed studies from the last decade, focusing on AI applications for inpatient and operational pediatric care. Studies were screened based on relevance, language, and pediatric scope (0-18 years old). Analyses encompassed clinical, operational, and ethical impacts, with an emphasis on diagnostic tools, decision support, predictive analytics, and telemedicine. Findings highlight that AI augments early disease detection, supports individualized interventions, and streamlines hospital administration through automation and data-driven forecasting. Enhanced family engagement and remote monitoring expand care accessibility for chronic and geographically dispersed pediatric populations. However, challenges remain, including limited pediatric datasets, algorithmic bias, ethical concerns, and barriers to system integration. In conclusion, AI-driven innovations offer substantive improvements in pediatric hospital management, but realizing their full potential requires collaborative efforts to address safety, transparency, regulatory alignment, and pediatric-specific issues. It is recommended that future research prioritize explainable AI, multicenter data initiatives, and stronger ethical frameworks to guide safe and equitable adoption.

Keywords: artificial intelligence, hospital management, e-health, child health

Topic: General and Strategic Management

ABS-ICEBEF-25215

The Triple-Bottom-Line Dimensions of Sustainability in Agriculture and Food Systems: A Comprehensive Literature Review

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Abstract

This literature review aims to analyze the triple-bottom-line (TBL) dimensions—economic, environmental, and social sustainability—within agriculture and food systems. The study synthesizes recent research (2015–2025) from peer-reviewed journals focusing on sustainable agricultural practices and food value chains. A systematic literature review was conducted following the PRISMA framework, resulting in 30 articles selected from databases such as Google scholar, Scopus and ScienceDirect after applying inclusion and exclusion criteria based on relevance, empirical grounding, and methodological rigor. Data were analyzed through thematic synthesis to identify major patterns and challenges across TBL dimensions. Findings reveal that while economic sustainability focuses on profitability and market access, environmental sustainability emphasizes resource efficiency and ecological resilience, and social sustainability concerns equity, labor rights, and food security. The study concludes that integrating all three pillars through policy alignment, innovation, and stakeholder participation is critical for achieving resilient food systems. Recommendations include promoting circular economy models and strengthening local governance in agricultural sustainability.

Keywords: sustainability; agriculture; triple-bottom-line; food systems; environmental management.

Topic: General and Strategic Management

ABS-ICEBEF-25264

THE SYNERGY OF FAMILY VALUES AND INNOVATION ON FAMILY BUSINESS PERFORMANCE A LITERATURE REVIEW

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Abstract

Family businesses play a crucial role in economic growth, especially in developing countries such as Indonesia, where most small and medium-sized enterprises are family-owned. However, the sustainability of their performance depends on the ability to preserve family values while adapting to rapid market and technological changes through innovation. Previous studies have discussed innovation and family values separately, but few have examined their interaction in shaping long-term performance, particularly in emerging economies. This study aims to analyze the relationship between family values, innovation, and family business performance using a literature review approach. Relevant studies published between 2015 and 2025 were critically reviewed to identify patterns and themes regarding how traditional values support or hinder innovation. The findings reveal that the integration of family values and innovation fosters competitive advantage and long-term sustainability. Family values such as trust, commitment, and collaboration create a foundation for openness and experimentation, enhancing innovation and performance. This paper contributes conceptually by highlighting how the synergy between socio-emotional and innovation-oriented dimensions strengthens the continuity of family businesses in dynamic environments.

Keywords: family values; innovation; family business performance; sustainability; literature review

Topic: General and Strategic Management

ABS-ICEBEF-25272

AI-POWERED PLATFORM BUSINESS MODELS: A SYSTEMATIC LITERATURE REVIEW OF DIGITAL ECOSYSTEMS FOR SUSTAINABLE COMPETITIVE ADVANTAGE

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Abstract

This study aims to systematically review the evolution of AI-powered platform business models and their contribution to achieving sustainable competitive advantage in the era of digital ecosystems. Using the Systematic Literature Review (SLR) method following PRISMA guidelines, this research analyzes 100 peer-reviewed articles published between 2015–2025 from databases such as Scopus, ScienceDirect, and Web of Science. The inclusion criteria focus on studies discussing the integration of artificial intelligence (AI) into platform-based business models, digital innovation, and sustainability strategies. The results reveal three dominant themes: (1) the role of AI in value co-creation within digital ecosystems, (2) the transformation of business model architecture toward adaptive and data-driven platforms, and (3) the strategic alignment of AI capabilities to enhance long-term competitiveness and environmental sustainability. Furthermore, the findings highlight that firms leveraging AI-based decision systems and ecosystem collaborations tend to achieve higher agility and stakeholder trust. The study concludes that AI-powered platforms are not only enablers of digital transformation but also essential drivers of sustainable competitive advantage in the global digital economy. Future research is recommended to develop integrative frameworks linking AI governance, ethical design, and green innovation within platform ecosystems.

Keywords: AI, Platform Business Models, Digital Ecosystems, Sustainable Competitive Advantage

Topic: General and Strategic Management

ABS-ICEBEF-25278

EXPLORING CUSTOMER LOYALTY IN XANH SM WEST JAKARTA: THE IMPACT OF PRICE PERCEPTION, SERVICE QUALITY, AND CUSTOMER SATISFACTION

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Abstract

The purpose of this study is to analyze the influence of price perception and service quality on customer loyalty of Xanh SM in West Jakarta, with customer satisfaction as a mediating variable. This research uses a quantitative method with a total of 301 respondents. Non-probability sampling with purposive sampling was employed to select participants based on specific criteria, namely respondents from the West Jakarta area who had used Xanh SM taxi services within the past five months. The results of the study show that: (1) price perception has a positive and significant effect on customer satisfaction, (2) price perception has a positive and significant effect on customer loyalty, (3) service quality has a positive and significant effect on customer satisfaction, (4) service quality has a positive and significant effect on customer loyalty, (5) customer satisfaction has a positive and significant effect on customer loyalty, (6) customer satisfaction mediates the effect of service quality on customer loyalty, and (7) customer satisfaction mediates the effect of price perception on customer loyalty.

Keywords: Price Perception, Service Quality, Customer Satisfaction, Customer Loyalty

Topic: General and Strategic Management

ABS-ICEBEF-25311

Stakeholder Pressure and Resource Capability: How Partnership Programs Can Enhance Banking Performance

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Abstract

This study aims to examine the influence of stakeholder pressure and resource capability on bank performance through partnership programs. A quantitative approach was employed with the population consisting of Rural Banks (BPR) in West Java. The sample included 205 respondents comprising Directors, Division Heads, And Section Heads directly involved in resource management and partnership programs, selected using a non-probability sampling technique. Data were collected through questionnaires and analyzed using Structural Equation Modeling (SEM) with AMOS 22. The results reveal that stakeholder pressure and resource capability positively affect partnership programs. Resource capability has a direct positive effect on bank performance, while stakeholder pressure does not directly influence it. Partnership programs significantly enhance bank performance and mediate the relationship between both stakeholder pressure and resource capability with bank performance. These findings highlight the crucial role of internal resource management and effective partnership strategies in strengthening the competitiveness of banks, particularly rural banks in West Java. Practical recommendations suggest that bank managers should enhance resource capabilities and optimize strategic partnerships as responses to external pressures to sustain performance improvements.

Keywords: stakeholder pressure; resource capability; partnership programs; bank performance; rural banking

Topic: General and Strategic Management

ABS-ICEBEF-25366

Strategic Shifts in Poverty Alleviation: A Knowledge Network and Temporal Analysis of Global Policy, Livelihood, and Sustainability Discourses in Scopus

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Abstract

This study examines how global poverty alleviation research has evolved conceptually and strategically over time, and situates this evolution within the broader agenda of sustainable development. The population of this study consists of all publications on poverty alleviation indexed in Scopus. Using a structured search strategy with terms such as "poverty alleviation," "poverty reduction," "livelihood," "social policy," and "sustainable development," we identified a sample of 3,976 documents published between 1973 and 2025. A purposive sampling approach was applied to include only documents conceptually relevant to anti-poverty strategies. Bibliographic metadata (authors, keywords, abstracts, citations, affiliations) were collected from Scopus. The data were analyzed using Bibliometrix/Biblioshiny to generate performance indicators and VOSviewer to produce science maps. The findings indicate a clear thematic progression. Early studies framed poverty mainly in terms of rural livelihoods, land access, and agricultural survival. This was followed by a governance-oriented phase that emphasized public policy, redistribution, and social protection. More recent work links poverty reduction to sustainability, climate resilience, energy access, and institutional accountability, in line with the Sustainable Development Goals. The study concludes that poverty is no longer treated only as a condition of immediate deprivation, but as a long-term structural challenge that requires integrated economic, social, and environmental strategies.

Keywords: poverty alleviation; poverty reduction; sustainable development; bibliometric analysis;

Topic: General and Strategic Management

ABS-ICEBEF-25368

Efek Moderasi Budaya Organisasi Pada Hubungan Kepemimpinan Transformasional Terhadap Kinerja Karyawan (Studi Empiris Pada Koperasi Di Kota Jambi)

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Abstract

Penelitian ini bertujuan menguji hubungan antara kepemimpinan transformasional terhadap kinerja karyawan yang dijembatani budaya organisasi pada koperasi di Kota Jambi (Indonesia). Membangun model peningkatan kinerja, penerapan kepemimpinan transformasional dan proses budaya organisasi literatur. Model teori yang dikembangkan dan diuji secara empiric dengan sampel sebanyak 77 koperasi konvensioanl dari Indonesia suatu negara dengan konsep koperasi untuk mendukung ekonomi berbasis kerakyatan sebagai sokoguru perekonomian. Kepemimpinan transformasional secara positif dan signifikan mempengaruhi kinerja koperasi, melalui proses budaya yang ada di koperasi. Orientasi penelitian memberikan kontribusi signifikan terhadap kinerja koperasi dan membangun budaya organisasi melalui nilainilai dan norma-norma yang dibangun bagi karyawan koperasi. Kontribusi teori utama dari penelitian ini pada peran dari kepemimpinan transformasional dengan menerapkan budaya organisasi bagi koperasi dengan dukungan pimpinan yang transformer. Temuan ini berguna bagi para manajer koperasi dalam upaya meningkatkan kinerja koperasi yang menginplementasikan gaya kepemimpinan yang transformer.

Keywords: Business, E-Business, and E-Commerce
Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25057

The Influence of Live Streaming and Price Discounts on Consumer Purchase Interest on Shopee E-Commerce (Case Study of Nurul Falaah High School Students)

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Abstract

In recent years, e-commerce growth in Indonesia has increased rapidly, in line with advances in digital technology, increased internet penetration, and shifts in consumer behavior, resulting in an increasing reliance on online platforms to meet daily needs. Shopee is listed as one of the e-commerce sites with the highest number of visits until the end of 2024. This study aims to analyze the effect of live streaming and discounts on consumer purchasing interest, using a case study of Nurul Falaah high school students. This study employs a quantitative approach, utilizing non-probability sampling techniques, specifically incidental sampling, and involves 100 respondents. Data was obtained through unstructured interviews and questionnaires, then analyzed using validity and reliability tests, t-tests, determination coefficients, correlations, and multiple linear regression with the help of SPSS version 21. The results indicate that live streaming and price discounts have a positive and significant impact, both individually and collectively, on consumer purchasing decisions. The coefficient of determination value of 0.550 indicates that these two variables contribute 55% to purchasing decisions, while the remaining 45% is influenced by other factors not examined in this study. Thus, the research hypothesis can be accepted and proven to be true.

Keywords: Live streaming, Discounts, Purchase Interest, Teenage Consumers, E-commerce, Shopee

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25067

UNDERSTANDING THE RELATIONSHIP BETWEEN PERCEIVED VALUE AND WILLINGNESS TO PAY: A STUDY ON PEMPEK ESKA

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Abstract

Objective: This research analyzes the influence of perceived value on consumers' willingness to pay at Pempek Eska MSME. Methods: The study employed a quantitative approach with case study design. The sample consisted of one hundred respondents selected through purposive sampling with criteria of having purchased the product at least twice within the last three months. Data collection utilized structured questionnaires with five-point Likert scale that had been tested for validity and reliability. Data analysis employed simple linear regression using SPSS software version twenty-six. Findings: Analysis results indicated that perceived value has a positive significant effect on willingness to pay with regression coefficient of zero point seven five four and determination coefficient of sixty-eight point three percent. Quality value and emotional value provide dominant contributions in forming premium payment willingness. Conclusion: Consumers' holistic evaluation of product value constitutes a fundamental determinant of payment willingness in traditional culinary MSMEs. Value proposition optimization through strengthening quality assurance, emotional bonding, and transparent pricing strategy becomes strategic imperative for business sustainability of culinary sector MSMEs.

Keywords: perceived value; willingness to pay; culinary MSME; pempek; consumer behavior

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25089

VIRTUAL TRY ON AS DETERMINANT TOWARD PURCHASING DECISION IN MODERATION BY CUSTOMER REVIEWS

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Abstract

Virtual Try-On (VTO) technology in e-commerce was used to reduce uncertainty in purchasing experiential products such as skincare, which have a variety of functions and consumer segments. Furthermore a novelty from this research was Virtual Try On usefullness. The purpose of this study has for examining the effect of VTO used on purchasing decisions. It analyzes the moderating role of customer reviews in relation to VTO use and purchasing decisions. The method used was quantitative explanatory research. Tool analysis using partial least square SEM with respondent from population countless, by 191 sample whom cochran method and using skincare (skincam) feature from any product.The results revealed that all indicators in every variable were valid and reliable. The use of the VTO feature had a significant effect on purchasing decisions. Customer Reviews didn't moderated but belong to influence utilization VTO on purchasing decisions. Virtual Try-On was primary determinant of purchasing decisions for skincare products. The success of VTO depends on its functional aspects and the enjoyable experience it provides. The effectiveness of VTO increases if it was supported by positive customer reviews. The impact of integrating VTO technology strategies with online reputation through good customer reviews will increase sales conversions.

Keywords: Virtual Try On; Purchasing Decision; Customer Reviews

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25091

From Influence to Trust: The Role of Influencer Marketing and Online Reviews in Shaping Purchase Decisions on TikTok Shop

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Abstract

The rapid expansion of e-commerce has significantly changed consumer purchasing behavior, particularly among Generation Z and Millennials who are highly active on social commerce platforms such as TikTok Shop. This study investigates the influence of influencer marketing and online customer reviews on consumer purchasing decisions for local skincare products in Indonesia. A quantitative research method with descriptive and verification approaches was applied. The study involved 400 respondents from Generation Z and Millennials, selected through purposive sampling using the Slovin formula. Respondents were required to have prior purchase experience and exposure to influencer endorsements or online reviews related to skincare products on TikTok Shop. Data were collected through an online questionnaire consisting of 30 Likert-scale items, and the analysis was conducted using multiple regression techniques with SPSS V26. The findings reveal that both influencer marketing and online customer reviews exert a positive and significant effect on purchasing decisions. Among these factors, online reviews showed a slightly stronger influence, highlighting the importance of authentic consumer feedback compared to promotional endorsements. The model explains 77% of the variance in purchasing decisions, confirming the substantial role of social commerce interactions in shaping consumer behavior. This research provides theoretical contributions to digital marketing and consumer behavior studies and offers practical implications for firms in optimizing influencer partnerships and managing customer review strategies to strengthen consumer decision-making in the digital marketplace.

Keywords: Influencer Marketing, Online Customer Reviews, Purchase Decision, TikTok Shop

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25119

The Influence of Green Packaging Knowledge on Green Purchase Intention: The Mediating Roles of Attitude Toward Green Packaging and Perceived Behavioral Control

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Abstract

This research explores how green packaging knowledge (GPK) shapes consumers' green purchase intention (GPI) by expanding the Theory of Planned Behavior (TPB) to include two mediating constructs—attitude toward green packaging (ATGP) and perceived behavioral control (PBC). A quantitative cross-sectional design was employed, surveying 136 urban consumers selected through convenience sampling. Data were gathered via an online structured questionnaire and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The analysis demonstrates that GPK exerts a significant positive effect on both ATGP and PBC, which in turn act as robust predictors of GPI. Further mediation testing indicates that attitude and PBC serve as important transmission mechanisms, with the attitudinal route exerting the stronger indirect effect. Overall, knowledge functions as a key cognitive driver that fosters purchase intention by shaping environmentally oriented attitudes and perceived efficacy, thereby illuminating the persistent "green attitude and behavior gap." The study enriches the TPB by incorporating a knowledge component and suggests that future inquiries may validate this framework across cultural contexts and with observed behavioral outcomes.

Keywords: green packaging , green purchase intention, Theory of Planned Behavior, consumer behavior

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25149

Drivers of Muslim Generation Z Men's Purchase Decisions toward Non-Halal-Certified Local Perfumes in Bandung

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Abstract

The increasing use of local perfumes aligns with the growing attention of men toward appearance and self-personalization. Amid this trend, the existence of local perfumes without halal certification raises questions regarding the extent to which the halal dimension is considered in purchasing decisions. In response to this phenomenon, this study aims to provide an overview of halal awareness, product quality, price, social media influencers, and purchasing decisions of non-halal-certified local perfumes. Furthermore, this study analyzes the influence of halal awareness, product quality, price, and social media influencers on purchasing decisions using a quantitative approach with a causal design, complemented by descriptive analysis to explore data characteristics. The relationships among variables were modeled using the Partial Least Squares-Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS 4 software. Data were collected from 220 Muslim male Generation Z respondents residing in Bandung City. The descriptive results show that product quality, price, social media influencers, and purchasing decisions fall into the high category, while halal awareness is in the moderate category. The hypothesis testing results reveal that halal awareness has a negative and insignificant effect on purchasing decisions of non-halal-certified local perfumes, while product quality, price, and social media influencers have a positive and significant effect. These findings highlight the paradox between halal awareness and functional factors among Muslim Generation Z men and encourage active collaboration between producers, the government, and society to strengthen halal strategies and industrial digitalization for the advancement of local industries.

Keywords: Local Perfume, Halal Awareness, Product Quality, Price, Social Media Influencers

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25170

INTERACTIVE SOCIAL MEDIA AND PURCHASE DECISION MAKING AMONG K-POP COMMUNITY MEMBERS ON PLATFORM X

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Abstract

This study investigates the influence of interactive social media on purchase decision making among members of the Sell Buy Trade (SBT) K-Pop community on Platform X (formerly Twitter). In the digital era, purchasing decisions are increasingly shaped by online engagement, trust, and community participation rather than traditional advertising. Using a quantitative causal research design, data were collected from 123 active SBT members selected through purposive sampling. The variables measured include engagement, trust, and community participation for interactive social media, and product, brand, time, and place choice for purchase decision making. Data were analyzed using simple linear regression with SPSS 26.0. The results show a strong positive correlation between interactive social media and purchase decision making ($R = 0.772$) and a coefficient of determination (R^2) of 0.596, indicating that 59.6% of purchase decision variance is explained by interactivity. The regression coefficient ($B = 0.631$, $p < 0.05$) confirms a significant positive influence of interactive social media on purchasing behavior. These findings highlight that community-based interaction, peer recommendations, and emotional engagement play essential roles in shaping purchasing intentions among K-Pop fans. The study extends the Theory of Planned Behavior by integrating interactivity and social identity dimensions, providing both theoretical and practical insights for digital marketers and community managers in enhancing engagement and purchase conversion within fandom-based social environments.

Keywords: Interactive social media, Purchase decision making, K-Pop community, Platform X

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25235

The Influence of Information Quality and Online Recommendations on Impulsive Buying Decision Through E-Trust in Social E-Commerce

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Abstract

This study aims to examine the influence of information quality and online recommendations on impulsive buying decisions through e-trust among Indonesian social e-commerce users. A quantitative approach was conducted using a survey involving 120 students from Universitas Pendidikan Indonesia who had purchased products via Shopee, TikTok Shop, Tokopedia, Lazada, or Instagram. Participants were selected using purposive sampling, aged 17 years or older with prior online shopping experience. Data were collected using a five-point Likert-scale online questionnaire and analyzed using PLS-SEM with SmartPLS 3.0. The results reveal that both information quality and online recommendations have significant positive effects on e-trust, which subsequently increases impulsive buying decisions. Furthermore, e-trust fully mediates the relationship between the two antecedents and impulsive buying decisions. These findings confirm the applicability of the S-O-R framework, suggesting that e-trust functions as a key cognitive mechanism that transforms informational and social stimuli into spontaneous purchasing actions. Practically, social e-commerce marketers are advised to enhance product information accuracy and emphasize authentic online recommendations to build consumer trust and encourage responsible impulsive buying behavior.

Keywords: Information Quality, Online Recommendations, E-Trust, Impulsive Buying Decision, Social E-Commerce

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25279

Exploring Customer Loyalty in Xanh SM West Jakarta: The Impact of Price Perception, Service Quality, and Customer Satisfaction

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Abstract

The purpose of this study is to analyze the influence of price perception and service quality on customer loyalty of Xanh SM in West Jakarta, with customer satisfaction as a mediating variable. This research uses a quantitative method with a total of 301 respondents. Non-probability sampling with purposive sampling was employed to select participants based on specific criteria, namely respondents from the West Jakarta area who had used Xanh SM taxi services within the past five months. The results of the study show that: (1) price perception has a positive and significant effect on customer satisfaction, (2) price perception has a positive and significant effect on customer loyalty, (3) service quality has a positive and significant effect on customer satisfaction, (4) service quality has a positive and significant effect on customer loyalty, (5) customer satisfaction has a positive and significant effect on customer loyalty, (6) customer satisfaction mediates the effect of service quality on customer loyalty, and (7) customer satisfaction mediates the effect of price perception on customer loyalty.

Keywords: Price Perception; Service Quality; Customer Satisfaction; Customer Loyalty

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25333

ENGAGING THE DIGITAL GENERATION: SERVICE QUALITY AND CX STRATEGIES FOR GEN Z

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Abstract

Customer engagement is one of the measurements of the sustainability of a consumer products business. This study aims to analyze the effect of service quality and customer experience on customer engagement in Generation Z who have shopped at Kicks Catalog West Jakarta. The research is quantitative using primary data obtained through an online questionnaire to 100 respondents selected by purposive sampling technique. Data analysis was conducted by Partial Least Square-Structural Equation Modeling (PLS-SEM) using SmartPLS 4 software. The results showed that service quality has a positive and significant effect on customer experience, which means that the better the quality of service provided, the better the customer experience. However, service quality has no significant effect on customer engagement, indicating that good service quality alone is not enough to drive customer engagement in the absence of emotionally valuable experiences and meaningful interactions. Meanwhile, customer experience has a positive and significant effect on customer engagement, so that a positive experience can increase customers ' active engagement with brands, whether in the form of reviews, digital participation, or brand advocacy. This finding confirms the importance of the role of customer experience as a key factor in building customer engagement, especially in the midst of increasingly dynamic digital business competition.

Keywords: Customer Engagement, Customer Experience, Generation, PLS-SEM, Service Quality

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25343

The Effect of Personalized Advertising on Purchase Intention: The Mediating Role of Attitude toward Advertisements – Evidence from Shopee E-Commerce Users

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Abstract

Technological advancements, particularly in mobile applications, social media, artificial intelligence, and data analytics, have enabled e-commerce platforms to deliver personalized advertising that targets consumers more effectively. In Indonesia, where digital penetration is high and Shopee dominates the e-commerce market, understanding consumer responses to personalized advertising is crucial. This study investigates the influence of personalized advertising on purchase intention, with attitude toward advertising as a mediating variable, focusing on Shopee users in Indonesia. Data were collected using a combination of purposive and incidental sampling from 114 Shopee users who had experienced personalized ads. Data were analyzed using SPSS v27, including descriptive statistics, regression, and hypothesis testing via Hayes' PROCESS macro. The results indicate that personalized advertising significantly affects purchase intention both directly and indirectly through consumers' attitudes toward advertisements. Positive attitudes toward personalized ads enhance purchase intentions, confirming the integrated relevance of the Privacy Calculus Theory and the Affect Transfer Hypothesis. Findings highlight that effective personalization depends not only on technological precision but also on perceived ad relevance, credibility, and responsible data practices. This study provides empirical insights for e-commerce platforms seeking to optimize personalized advertising strategies while maintaining consumer trust and engagement.

Keywords: personalized advertising, purchase intention, attitude toward advertisements, Shopee

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25352

IMPLEMENTATION EFFECTIVENESS ANALYSIS OF SUSTAINABILITY GREEN SUPPLY CHAIN MANAGEMENT AT INTEGRATED TEXTILE COMPANY

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Abstract

Industrial and technological advancements are closely associated with increasing environmental degradation. The textile industry in Indonesia generates approximately 462,000 tons of waste, accounting for about 2.6% of the total national waste, with only 12% being processed and recycled. This study aims to examine and analyze the implementation of Green Supply Chain Management (GSCM) in one of Indonesia's integrated textile companies, focusing on the influence of Green Procurement, Green Manufacturing, Green Distribution, Reverse Logistics, and Regulatory Compliance on the effectiveness of GSCM practices. The research involved 100 employees as respondents through questionnaire distribution and was analyzed using the Analytical Hierarchy Process (AHP), Objective Matrix (OMAX), and SWOT analysis. The findings indicate that 10 out of 30 indicators (33.3%) of GSCM implementation have met or exceeded the established targets, 4 indicators (13.3%) are close to the targets, while 16 indicators (53.3%) have not yet achieved the desired level of effectiveness. The variables of Green Procurement, Green Manufacturing, and Reverse Logistics show no significant effect on GSCM effectiveness, whereas Green Distribution and Regulatory Compliance demonstrate a significant positive influence Based on the SWOT analysis, the company is positioned in Quadrant IV, suggesting that a defensive strategy is appropriate. Recommended strategies include developing environmentally friendly technologies, enhancing employee training, and expanding CSR initiatives that engage surrounding communities to strengthen sustainability performance.

Keywords: Green Supply Chain Management, Green Procurement, Green Manufacturing, Green Distribution, Compliance with regulation.

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25374

Business Plan of SnackSmart

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Abstract

The growing demand for healthier lifestyles among university students highlights the need for innovative solutions that bridge the gap between nutrition awareness and actual eating behavior. Despite increased health consciousness, students often face limited access to nutritious, convenient, and affordable food options on campus. To address this issue, SnackSmart introduces a digitally integrated vending system that combines technology, sustainability, and wellness to transform on campus snacking culture.SnackSmart leverages digital innovation through an intelligent vending machine network connected to a companion mobile application. The system enables users to make cashless payments, access real-time nutritional information, and earn digital loyalty rewards to promote consistent healthy choices. Additionally, the use of data analytics allows continuous optimization of product assortments based on consumer preferences and purchasing patterns. All snacks are sourced from local and sustainable brands, supporting both community-based enterprises and environmentally responsible consumption. A pilot implementation will be conducted on a university campus, strategically placing machines in high traffic areas such as dormitories, libraries, and student lounges. This approach aims to evaluate how digital vending innovation can influence students' dietary behaviors, improve well being, and enhance academic performance.Ultimately, SnackSmart demonstrates how technology driven solutions can promote healthier lifestyles while establishing a scalable and sustainable business model adaptable to other educational institutions and urban environments. The project embodies the intersection of digital transformation, entrepreneurship, and social impact, offering a model for future innovation in the food technology sector.

Keywords: Digital innovation, Smart vending machine, Healthy lifestyle, Sustainable business, Food technology

Topic: Business, E-Business, and E-Commerce

ABS-ICEBEF-25376

SnackSmart: A Tech-Enabled Business Model for Healthy and Sustainable Snacking

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Abstract

The growing demand for healthier lifestyles among university students highlights the need for innovative solutions that bridge the gap between nutrition awareness and actual eating behavior. Despite increased health consciousness, students often face limited access to nutritious, convenient, and affordable food options on campus. To address this issue, SnackSmart introduces a digitally integrated vending system that combines technology, sustainability, and wellness to transform on campus snacking culture.SnackSmart leverages digital innovation through an intelligent vending machine network connected to a companion mobile application. The system enables users to make cashless payments, access real-time nutritional information, and earn digital loyalty rewards to promote consistent healthy choices. Additionally, the use of data analytics allows continuous optimization of product assortments based on consumer preferences and purchasing patterns. All snacks are sourced from local and sustainable brands, supporting both community-based enterprises and environmentally responsible consumption. A pilot implementation will be conducted on a university campus, strategically placing machines in high traffic areas such as dormitories, libraries, and student lounges. This approach aims to evaluate how digital vending innovation can influence students' dietary behaviors, improve well being, and enhance academic performance.Ultimately, SnackSmart demonstrates how technology driven solutions can promote healthier lifestyles while establishing a scalable and sustainable business model adaptable to other educational institutions and urban environments. The project embodies the intersection of digital transformation, entrepreneurship, and social impact, offering a model for future innovation in the food technology sector.

Keywords: Digital innovation, Smart vending machine, Healthy lifestyle, Sustainable business, Food technology

Topic: Business, E-Business, and E-Commerce

ABS-ASFIYA ZAKIA-25142

THE INFLUENCE OF INNOVATION AND CREATIVITY TRANSFORMATION IN REALIZING ENTREPRENEURIAL MANAGEMENT IN THE SOCIETY 5.0 ERA

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Abstract

The transformational changes of the Society 5.0 era demand an innovative and creative mindset, particularly in entrepreneurship, to generate solutions that focus not only on profit but also on social sustainability and community well-being. The purpose of this study is to identify how the use of digital technology, encouraging individual creativity, and integrating entrepreneurial values are expected to enable business actors to adapt more quickly to change and achieve business sustainability. The research method used is quantitative descriptive and associative. Data collection techniques were obtained through the distribution of online questionnaires. Data analysis was carried out using multiple regression to test the research hypothesis using the Smart PLS tool. The results of the study identified that the two independent variables together were able to explain 71.2% of the variation that occurred in the dependent variable (Y), while the remaining 28.8% was explained by other factors outside the research model, the loading factor value was 0.712, which indicated a positive influence with a greater level of strength than X_1 . This value indicates that X_2 has a significant contribution to changes in Y, so it can be concluded that this variable is a dominant factor in the research model used. Therefore, the influence of innovation and creativity in entrepreneurial management in the era of society 5.0 provides an important contribution to the development of entrepreneurship .

Keywords: Innovation transformation, creativity, entrepreneurial management, Society 5.0.
Topic: Entrepreneurship

ABS-ICEBEF-25045

Health Entrepreneurs' Perceptions of Digital Innovation in Healthcare Service Development in Indonesia

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Abstract

The development of digital technology has had a significant impact on improving the quality of healthcare services in Indonesia. This study aims to analyze the perceptions of healthcare entrepreneurs regarding the role of digital innovation in healthcare development. The method used was a literature review with a qualitative approach, through analysis of various sources related to digital healthcare innovation. The results show that digital innovation can improve service accessibility, operational effectiveness, and the quality of healthcare services, for example through the implementation of telemedicine, electronic medical records, and mobile-based healthcare applications. However, its implementation still faces several obstacles, including limited infrastructure in remote areas, low digital literacy among the public, limited healthcare workers skilled in using technology, and data security risks. On the other hand, healthcare digitalization also opens up significant opportunities for equitable healthcare services, public education, and the development of technology-based healthcare businesses. Therefore, healthcare entrepreneurs play a strategic role in encouraging the implementation of digital innovation and acting as a driving force for the creation of more effective, inclusive, and high-quality healthcare services in Indonesia.

Keywords: Digital innovation, healthcare services, healthcare entrepreneurs, telemedicine, digital literacy

Topic: Entrepreneurship

ABS-ICEBEF-25113

THE INFLUENCE OF ENTREPRENEURIAL KNOWLEDGE AND ENTREPRENEURIAL MOTIVATION ON ENTREPRENEURIAL INTEREST

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Abstract

This study aims to analyze the influence of entrepreneurial knowledge and entrepreneurial motivation on entrepreneurial interest in Diploma graduates in Indonesia. The research method used a quantitative approach with a correlational design involving 106 respondents selected from the entrepreneurial population of Diploma graduates using the Slovin formula. Data collection was carried out by questionnaire questionnaires processed using SPSS for descriptive analysis, validity, reliability, and simple and multiple linear regression. The results showed that entrepreneurial knowledge and entrepreneurial motivation had a positive but weak relationship with entrepreneurial interest, with a statistically insignificant contribution. These findings indicate that although both variables are important, other factors such as experience, managerial skills, capital, and environment also play a role in determining the entrepreneurial interest of Diploma graduates. Research recommends the need for a holistic approach that includes practical skills training, mentoring, and policy support to increase entrepreneurial interest. Entrepreneurship education should be more applicable and integrated with real practices so that graduates are ready to face entrepreneurial challenges as a whole.

Keywords: Entrepreneurial knowledge; Entrepreneurial motivation; Entrepreneurial interest; Diploma Graduate;

Topic: Entrepreneurship

ABS-ICEBEF-25130

THE INFLUENCE OF FAMILY ENVIRONMENTAL SUPPORT AND ENTREPRENEURSHIP EDUCATION ON ENTREPRENEURIAL INTEREST

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Abstract

Interest in entrepreneurship is an important indicator of a person's interest, desire, and motivation to own and run their own business. This study aims to analyze the influence of family environment and entrepreneurship education on interest in entrepreneurship among high school and college students, entrepreneurship education is considered as the main trigger of interest in entrepreneurship providing the skills and motivation needed to succeed in the world of entrepreneurship. This study uses quantitative methods with statistical data analysis techniques and random sampling techniques on a population of high school and college students. The results of the study are expected to provide insight into how family support and entrepreneurship education affect individual interest in starting entrepreneurship and to identify ways to increase interest in entrepreneurship as an effort to overcome the problems of unemployment and poverty in Indonesia. The correlation coefficient (R) value is 0.487 . This value indicates that there is a fairly strong and positive relationship between variable X2 and variable Y. The R Square (R^2) value of 0.238 indicates that variable X2 is able to explain the variation that occurs in variable Y by 23.8%, while the remaining 76.2% is influenced by other variables not included in this research model. The Adjusted R Square value of 0.230 shows that after adjusting for the number of samples, the contribution of variable X2 to Y remains quite strong, namely around 23%.

Keywords: : the influence of family environmental support and entrepreneurship education on entrepreneurial in

Topic: Entrepreneurship

ABS-ICEBEF-25132

THE INFLUENCE OF ENTREPRENEURIAL KNOWLEDGE AND ENTREPRENEURIAL MOTIVATION ON ENTREPRENEURIAL INTEREST

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Abstract

This study aims to analyze the influence of entrepreneurial knowledge and entrepreneurial motivation on entrepreneurial interest in Diploma graduates in Indonesia. The research method used a quantitative approach with a correlational design involving 106 respondents selected from the entrepreneurial population of Diploma graduates using the Slovin formula. Data collection was carried out by questionnaire questionnaires processed using SPSS for descriptive analysis, validity, reliability, and simple and multiple linear regression. The results showed that entrepreneurial knowledge and entrepreneurial motivation had a positive but weak relationship with entrepreneurial interest, with a statistically insignificant contribution. These findings indicate that although both variables are important, other factors such as experience, managerial skills, capital, and environment also play a role in determining the entrepreneurial interest of Diploma graduates. Research recommends the need for a holistic approach that includes practical skills training, mentoring, and policy support to increase entrepreneurial interest. Entrepreneurship education should be more applicable and integrated with real practices so that graduates are ready to face entrepreneurial challenges as a whole.

Keywords: Entrepreneurial knowledge; Entrepreneurial motivation; Entrepreneurial interest; Diploma Graduate;

Topic: Entrepreneurship

ABS-ICEBEF-25169

Green Marketing in the Digital Age: Examining the Interplay between Environmental Concern, Green Social Media Exposure, and Attitude toward Green Products

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Abstract

The development of digital technology has changed the way Micro, Small, and Medium Enterprises (MSMEs) market their products, including in the implementation of green marketing strategies. This study aims to analyze the influence of Environmental Concern (EC) and Green Social Media Marketing Exposure (GSMME) on Environmental Commitment (ECM) with Attitude toward Green Product (ATGP) as a mediating variable. The quantitative approach was used through a survey of 200 millennial respondents in Indonesia who actively use social media and are involved in the consumption of green MSME products. Data analysis was carried out using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method with the help of SmartPLS 4.0 software. The results of the study show that Environmental Concern and Green Social Media Marketing Exposure have a positive and significant effect on Attitude toward Green Product. Furthermore, Attitude toward Green Product has been shown to have a significant effect on Environmental Commitment and partially mediates the relationship between exogenous and endogenous variables. These findings strengthen the Theory of Planned Behavior (Ajzen, 1991) which emphasizes that positive attitudes are an important bridge between awareness and environmentally friendly actions. The practical implications of this study emphasize the importance of digital communication strategies based on sustainability values, consumer education, and emotional engagement through social media for millennial MSMEs in order to increase environmental commitment and competitiveness of green brands in the digital era.

Keywords: Environmental Concern, Green Social Media Marketing, Attitude toward Green Product, Environmental Co

Topic: Entrepreneurship

ABS-ICEBEF-25188

THE INFLUENCE OF ENTREPRENEURSHIP EDUCATION AND SUBJECTIVE NORMS ON GREEN ENTREPRENEURSHIP INTEREST IS MOCERATED BY THE FIELD OF STUDY

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Abstract

This study analyzes the influence of entrepreneurship education and subjective norms on students' interest in green entrepreneurship, moderated by the field of study. Using a quantitative cross-sectional survey involving 50 students in Yogyakarta (25 STEM and 25 non-STEM), data were collected through a 5-point Likert-scale questionnaire and analyzed using Structural Equation Modeling (SEM). Results indicate that entrepreneurship education (β=0.347, $p<0.01$) and subjective norms (β=0.298, $p<0.05$) significantly affect green entrepreneurship interest. The moderating effect of the field of study was evident, as STEM students showed higher responsiveness (β=0.423) compared to non-STEM students (β=0.267). In contrast, the effect of subjective norms was consistent across both groups. The model explains 43.7% of the variation in green entrepreneurship interest. Practically, differentiated entrepreneurship education programs are needed to optimize sustainability-oriented entrepreneurial intentions.

Keywords: entrepreneurship education; subjective norms; green entrepreneurship; field of study

Topic: Entrepreneurship

ABS-ICEBEF-25195

A SYSTEMATIC LITERATURE REVIEW: THE CONTRIBUTION OF PSYCHOLOGICAL FACTORS TO PERFORMANCE IMPROVEMENT AMONG WOMEN ENTREPRENEURS

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Abstract

This study examines the contribution of psychological factors to performance improvement among women entrepreneurs through a PRISMA-guided Systematic Literature Review (SLR). Synthesizing 14 selected articles from Scopus (2000–2025), findings reveal that psychological capital—including resilience, VUCA intelligence (volatility, uncertainty, complexity, ambiguity management), and socio-cultural strength—alongside formal education, significantly enhance business resilience and performance, particularly during crises. Conversely, work stress, gender stereotypes, and environmental bias reduce performance by increasing anxiety and diminishing focus. A critical insight shows that neutralizing psychosocial barriers (inclusive environments, coping strategies like humor) equalizes women's performance with men's, proving equivalent capacity. The study reinforces Stereotype Threat and Conservation of Resources theories while highlighting education's catalytic role in building psychological resilience. Practical implications recommend VUCA training and self-efficacy enhancement for women-led MSMEs.

Keywords: Psychological capital, gender bias, entrepreneurial resilience, VUCA, women's performance

Topic: Entrepreneurship

ABS-ICEBEF-25205

The Effect of Fear of Missing Out (FoMO), Social Environment, and Motivation on Entrepreneurial Intention

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Abstract

The low entrepreneurship ratio in Indonesia indirectly hinders the country's economic growth. Economic issues such as unemployment, caused by the limited availability of job opportunities, are inevitable when the number of entrepreneurs remains low. Efforts to expand employment opportunities by increasing the number of businesses, from large-scale enterprises to micro, small, and medium enterprises (MSMEs), have therefore become crucial. This study aims to identify the factors that influence entrepreneurial interest among students of the Faculty of Entrepreneurship at the University of Garut. The research employed a quantitative approach with a sample of 64 students from the Faculty of Entrepreneurship. The findings reveal that all independent variables social environment and motivation have a significant effect on entrepreneurial interest, except for the FoMO, which shows no significant influence.

Keywords: Entrepreneurial Intention, FoMO, Motivation, Sosial Evironment, Student

Topic: Entrepreneurship

ABS-ICEBEF-25208

From Incubation to Growth: Wirahebat's Role in Food Startup Development

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Abstract

This study aims to analyze the effect of the Wira Besar Business Incubation Program on the development of food startups with capital access as a mediating variable. The research employed a quantitative approach with an explanatory research design and used a saturated sampling technique involving 60 respondents who were food startup participants of the Wira Besar Program in Garut Regency. The data were analyzed using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) with SmartPLS 3.0. The results show that business incubation has a positive and significant effect on capital access, and capital access influences significantly the development of food startups. Furthermore, capital access significantly mediates the relationship between business incubation and food startup development. These findings indicate that the success of business incubation is not only measured by the improvement of entrepreneurial capacity but also by its ability to bridge access to funding for entrepreneurs. Practically, this study highlights the importance of business incubation in strengthening the entrepreneurial ecosystem, particularly in the food and beverage sector. An effective incubation program should not only provide managerial training and mentoring but also ensure access to funding and sustainable business networks.

Keywords: Keywords: business incubation, capital access, food startup, Wira Hebat Program.

Topic: Entrepreneurship

ABS-ICEBEF-25209

INFLUENCE QUALITY SERVICE, TRUST CUSTOMER AND SATISFACTION CUSTOMER TO LOYALTY CUSTOMER (On Shop Family Silver)

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Abstract

The problem of fluctuating gold prices is the supply and demand of gold. Not only for daily necessities commodity products, the law of supply and demand also applies to gold commodities. Competitive market dynamics, gold shops are not only required to provide high-quality products, but also must be able to provide superior services and build a level of customer trust and satisfaction consistently. The research method used to determine the effect of customer trust on customer loyalty through customer satisfaction at Toko Perak Family, the author uses a quantitative method. Data collection techniques by distributing questionnaires . The results of the analysis obtained an F count value of 5.971 with a significance value (Sig.) of 0.001. The significance value is smaller than 0.05 (0.001 <0.05), so it can be concluded that the regression model used is feasible and that variables X1, X2, and X3 simultaneously have a significant effect on variable Y. Product quality has an important role in product quality. The better the product quality, the greater the customer loyalty that will be established. Service quality has a positive impact on customer loyalty, it can be seen that the role of a good operator in customer loyalty is very significant.

Keywords: Service Quality, Customer Trust, Customer Satisfaction, Customer Loyalty to Family Silver Store

Topic: Entrepreneurship

ABS-ICEBEF-25231

THE CHALLENGE OF GENERATIONAL SUCCESSION IN THE TRADITIONAL FOOD FAMILY BUSINESS: A CASE STUDY OF KNOWLEDGE TRANSFER AT KERIPIK KACA SADULUR

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Abstract

This study aims to analyze various factors that influence the success of succession and tacit knowledge transfer in the traditional family business Keripik Kaca Sadulur in Tasikmalaya. This study uses a qualitative approach with a case study design. The research subjects consisted of five people, namely the founder and successor family members who were actively involved in production and business management activities. The involvement of various ages and genders reflected the cross-generational roles in maintaining the continuity of the business. The data collection process was carried out through in-depth interviews, direct observation of the production process, and internal company documentation. Data analysis was conducted using Miles and Huberman's interactive model, which includes the stages of data reduction, presentation, and conclusion drawing. To increase the reliability of the results, the triangulation method was used in the analysis. The findings show that the effectiveness of tacit knowledge transfer, emotional communication between generations, and adaptive capacity to innovation are the main factors supporting the success of succession. Theoretically, this study contributes to the application of the SECI model and family system theory in the context of traditional food small and medium enterprises (SMEs) in Indonesia. Practically, this study recommends strengthening a more formal mentoring system, digitizing knowledge documents, and developing adaptive marketing strategies to strengthen the sustainability of traditional family businesses.

Keywords: succession; tacit knowledge; intergenerational communication; innovation; family business.

Topic: Entrepreneurship

ABS-ICEBEF-25233

Transgenerational Innovation and Family Network Capital: Family Business Sustainability Strategies in an Era of Disruption

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Abstract

This research analyzes the role of intergenerational innovation and familial network capital in sustaining family enterprises during periods of transition or environmental change. Using literature research methods in Indonesia and globally, it formulates a cohesive framework that integrates systematic intergenerational knowledge transfer, balanced orchestration of internal and external (including digital) social capital, and innovation, as well as digital transformation driven by the next generation. Previous research in Indonesia indicates that knowledge transfer in family enterprises occurs incrementally, highlighting tacit knowledge through direct engagement, mentorship, and experiential learning. Both intentional and unintentional transfers coexist and depend on the active participation of predecessors and successors. Family network capital provides trust, continuity, and reduced transaction costs; however, it may lead to insularity in the absence of bridging links. Digital business networks foster innovation and boost performance. In times of change, emerging generations expedite transformation via digitalization and professionalization, while intergenerational leadership enhances organizational resilience and sustainability outcomes. This study advocates a triadic approach: codify, coach, and co-lead for knowledge dissemination; close, bridge, and digitize for network capital; and sense, transform, and govern for innovation and sustainability. The approach provides pragmatic recommendations for Indonesian family SMEs to establish a sustainable competitive advantage.

Keywords: transgenerational innovation; family business; social capital; family network; sustainability.

Topic: Entrepreneurship

ABS-ICEBEF-25241

MEN AS THE BACKBONE OF FAMILY ENTREPRENEURSHIP: THE CHALLENGE BETWEEN HERITAGE AND INNOVATION

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Abstract

This study discusses the role of men as the mainstay of family entrepreneurship in Indonesia, the challenges faced mainly by men when they are required to uphold values passed down from generation to generation while innovating in the modern era. Not only as a source of income but also as a means of preserving values and identities passed down between generations, family businesses play an important role in the country's economy. However, globalization and digitalization are pushing family business actors, especially men who are traditionally considered the main decision makers and guardians of business stability, to continue to change. Using qualitative methodology with a literature study method, this study includes a literature review, namely, an analysis of several scientific sources including journals, academic books, and meeting proceedings that discuss topics related to family, gender, and innovation. The findings of this study indicate that men still play an important role in family businesses and struggle between preserving customs and adopting creativity. It is hoped that the next generation of men can find a balance between traditional values and innovative spirit so that family businesses remain relevant and competitive. This study emphasizes the importance of intergenerational communication, openness to new ideas, and adaptive leadership for the success of family businesses amid ongoing social and technological developments.

Keywords: Keywords: family entrepreneurship; men; inheritance; innovation; business succession

Topic: Entrepreneurship

ABS-ICEBEF-25242

THE ROLE OF MILLENIALS AND GEN Z IN FAMILY BUSINESS

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Abstract

This study aims to analyze the differences in perceptions between Millennials and Generation Z in the context of family businesses in Indonesia, particularly regarding innovation and cross-generational collaboration. The approach used is a quantitative descriptive-comparative approach with an Independent Sample t-test design. The study population includes family business actors from two generational groups, namely Millennials (born 1981–1996) and Gen Z (born 1997–2012). The number of research samples of 120 respondents (60 Millennials and 60 Gen Z) was selected using purposive sampling with the criteria of being active for at least 1 year in family business management and aged 18–42 years. The research instrument was a 1–5 Likert scale questionnaire that measured two main variables: Perception of Innovation and Intergenerational Collaboration. Data were collected through an online questionnaire (Google Form) distributed through young entrepreneur networks, then analyzed using SPSS version 26 through descriptive analysis and an independent t-test.The results showed a significant difference in perceptions of innovation ($t = 3.145$; $p = 0.002$), with Generation Z having a higher level of innovation than Millennials. However, there was no significant difference in intergenerational collaboration ($t = 0.612$; $p = 0.542$), indicating that both generations share a relatively similar commitment to collaboration within the family business. These findings indicate that Gen Z's innovative and experimental nature can be a new force in strengthening the sustainability of family businesses, while Millennials' collaborative values remain crucial in maintaining intergenerational stability. In conclusion, the integration of Gen Z's digital innovation values and Millennials' strategic experience has the potential to create positive synergy for the regeneration and development of family businesses in the digital era.

Keywords: millennial generation; generation Z; family business; innovation; intergenerational collaboration

Topic: Entrepreneurship

ABS-ICEBEF-25250

MNC Group's Transgenerational Entrepreneurship Dynamics: Cross-Sector Innovation and Adaptation Strategies to Maintain Family Business Sustainability

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Abstract

This study aims to analyze the dynamics of transgenerational entrepreneurship within the MNC Group, one of the largest media and business conglomerates in Indonesia, with a focus on cross-sector innovation and adaptation strategies to maintain family business sustainability. Using a qualitative approach using case study literacy methods, this study explores how family entrepreneurial values are transferred between generations and how this process plays a role in addressing digital disruption, business diversification, and the challenges of modern corporate governance. The results indicate that the MNC Group's success in maintaining its business relevance lies in its ability to combine inherited family values with an innovative orientation that adapts to changes in the external environment. The strategies implemented include strategic sector diversification, operational digitalization, and the formation of a collaboration-based business ecosystem. This study emphasizes the importance of balancing familialism and professionalism in corporate governance practices to support cross-generational business sustainability. These findings provide theoretical contributions to the study of family business and entrepreneurial succession, as well as practical implications for family businesses in Indonesia in the era of digital transformation and a sustainable economy.

Keywords: Keywords: transgenerational entrepreneurship, family business, innovation, cross-sector adaptation, MNC Group, business sustainability.

Topic: Entrepreneurship

ABS-ICEBEF-25257

INNOVATIVE URBAN VERTICAL FARMING STARTUP: A SUSTAINABLE ENTREPRENEURSHIP IDEA FOR 2025

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Abstract

This study aims to explore the concept of an urban vertical farming startup integrated with IoT and artificial intelligence (AI) technologies to enhance the efficiency and sustainability of food production. The method employed is a qualitative conceptual approach supported by secondary data analysis from market reports and scientific literature on modern farming technologies. The study population includes agribusiness practitioners and agricultural technology observers; purposive sampling is used to select relevant data. Data collection is conducted through literature review and SWOT analysis, followed by descriptive analysis. Findings indicate that a business model combining vertical farming with AI and IoT has the potential to increase crop yields, reduce resource usage, and lower carbon emissions. The conclusion is that this startup model represents a sustainable entrepreneurship opportunity that can support urban food security. Recommendations include pilot project implementation and collaboration with technology partners to optimize the concept's deployment.

Keywords: vertical farming startup; agricultural IoT; artificial intelligence; urban entrepreneurship

Topic: Entrepreneurship

ABS-ICEBEF-25276

MoriLife Indonesia: A Sustainable Business Model Using Moringa-Based Nutrition to Reduce Stunting Rates

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Abstract

Stunting remains one of Indonesia's most persistent public health challenges, affecting millions of children under the age of five and limiting their cognitive and physical development. This paper introduces MoriLife Indonesia, an innovative business initiative that utilizes the nutritional potential of Moringa oleifera to provide an affordable, sustainable, and culturally relevant solution to reduce stunting prevalence. Known as "the miracle tree," moringa is naturally rich in essential vitamins, minerals, and antioxidants that are crucial for supporting maternal and child health. The MoriLife model integrates nutrition science, social entrepreneurship, and sustainable agribusiness to create a holistic value chain—from local moringa cultivation to product processing and community distribution. By partnering with smallholder farmers, healthcare providers, and community organizations, the project not only delivers high-quality nutritional supplements but also empowers local economies and strengthens Indonesia's food security system. The study applies a business plan framework supported by market analysis, financial projection, and impact evaluation to assess its feasibility and scalability. Results indicate that MoriLife Indonesia has the potential to generate both social and economic value by addressing nutritional deficiencies while fostering inclusive growth. Beyond reducing stunting, the initiative contributes to broader national priorities, including human capital development, poverty alleviation, and the achievement of Sustainable Development Goals (SDGs) related to zero hunger, good health, and responsible consumption. Through this model, MoriLife Indonesia demonstrates how science-driven innovation and community-based entrepreneurship can jointly create meaningful and lasting change.

Keywords: Moringa oleifera, Stunting, Sustainable development, Indonesia, Social entrepreneurship.

Topic: Entrepreneurship

ABS-ICEBEF-25290

Assessing the Impact of Entrepreneurial Traits and Self-Efficacy on the Performance of Food and Beverage Enterprises: A Study of Coffee Shops in Bogor City

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Abstract

The growth of Micro, Small, and Medium Enterprises (MSMEs) plays a pivotal role in supporting national economic recovery, particularly within the food and beverage (F&B) sector, which has experienced notable expansion in the post-pandemic era. This study investigates the influence of entrepreneurial characteristics and self-efficacy on business success among MSME operators managing coffee shops in Bogor City, Indonesia. A descriptive quantitative research design was employed, utilizing a survey method with 120 qualified respondents. The independent variables included entrepreneurial characteristics and self-efficacy, while business success was treated as the dependent variable. Data were analyzed using multiple linear regression to evaluate both partial and simultaneous effects of the predictors on business performance. The results indicate that both entrepreneurial characteristics and self-efficacy exert a positive and statistically significant influence on business success. These findings underscore the importance of enhancing personal entrepreneurial traits and individual confidence to improve MSME performance and competitiveness in dynamic market environments. The study contributes to the theoretical discourse on entrepreneurship and offers practical implications for empowering small business actors through targeted capability development programs.

Keywords: Entrepreneurial Characteristics, Self-Efficacy, Business Success, MSMEs, Coffee Shop, Bogor City

Topic: Entrepreneurship

ABS-ICEBEF-25306

DIGITAL BUSINESS MODEL INNOVATION FOR SUSTAINABLE COMPETITIVENESS: INTEGRATING BUSINESS MODEL CANVAS AND SWOT IN CV GENETHICS

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Abstract

This study aims to integrate the Business Model Canvas (BMC) and SWOT analysis to develop a digital business model strategy that enhances competitiveness and sustainability for CV Genethics, a garment enterprise located in Bandung. The research adopts a descriptive qualitative method with purposive sampling, involving the owner and managerial staff as key informants. Data were collected through interviews and observations, then analyzed using BMC to map the existing business model and SWOT to identify internal and external factors. The findings reveal that digital transformation, product innovation, and the strengthening of strategic partnerships can enhance competitiveness, expand market reach, and create sustainable value in the garment industry, particularly for CV Genethics. Future research is recommended to quantitatively evaluate the impact of implementing these strategies.

Keywords: Business Model Canvas; SWOT Analysis; Digital Strategy; Competitiveness; Sustainability

Topic: Entrepreneurship

ABS-ICEBEF-25307

PERAN ORIENTASI KEWIRAUSAHAAN DALAM MENGHUBUNGKAN TRADISI DAN INOVASI PADA BISNIS KELUARGA ANTAR GENERASI

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Abstract

This study aims to analyze the role of entrepreneurial orientation in bridging tradition and innovation within intergenerational family businesses in Indonesia. As many family firms struggle to maintain traditional values while adapting to modernization, entrepreneurial orientation represented by innovativeness, proactiveness, and risk-taking offers a framework to integrate both. The research employed a qualitative literature review method by examining journals, books, and institutional reports published between 2015 and 2024 that discuss family business sustainability, innovation, and entrepreneurial behavior. The data were analyzed thematically to identify patterns and relationships among concepts. The results indicate that entrepreneurial orientation enables synergy between generations, where traditional values such as loyalty, honesty, and togetherness coexist with innovation, creativity, and digital transformation. The findings also highlight that transformational leadership and effective communication across generations are essential in harmonizing perspectives and ensuring business continuity. It can be concluded that entrepreneurial orientation not only enhances business performance but also functions as a cultural mechanism that preserves family heritage while fostering renewal. Future studies are recommended to apply this framework in empirical settings to further explore intergenerational collaboration in Indonesian family businesses.

Keywords: entrepreneurial orientation, family business, innovation, tradition, intergenerational collaboration

Topic: Entrepreneurship

ABS-ICEBEF-25313

THE MEDIATING ROLE OF ISLAMIC SERVICE QUALITY BETWEEN PRODUCT ATTRIBUTES AND CUSTOMER LOYALTY: EVIDENCE FROM A HALAL-BASED SME IN INDONESIA

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Abstract

This study examines the mediating role of Islamic service quality between product attributes and customer loyalty in a halal-based SME context, using Riana Parfum in Cirebon, Indonesia, as a case study. The research was motivated by the growing competition in halal markets and the lack of empirical studies exploring how Islamic ethical values enhance customer loyalty beyond product quality alone. The study applied a quantitative approach with a survey method involving 250 respondents drawn from a population of 715 customers using the Isaac sampling method (Hair et al., 2023). Data were collected using a structured questionnaire with 19 validated indicators measured on a five-point Likert scale and analyzed using Structural Equation Modeling (SEM) via SmartPLS 3. The findings reveal that product attributes significantly influence Islamic service quality and customer loyalty, while Islamic service quality also mediates the relationship between product attributes and customer loyalty. This indicates that ethical, Shariah-compliant service transforms tangible product excellence into emotional loyalty. The study contributes to Islamic marketing theory by confirming Islamic service quality as a strategic mediating construct, emphasizing its dual role in upholding ethical business conduct and enhancing consumer trust. Future research may explore moderating variables such as religiosity or digital engagement to deepen understanding of halal consumer behavior.

Keywords: product attributes; islamic service quality; customer loyalty; Halal-Based SME

Topic: Entrepreneurship

ABS-ICEBEF-25319

ANALYSIS OF THE INFLUENCE OF CONTROLLED SERVICE QUALITY OF ILLEGAL PARKING ON CONSUMER PURCHASING DECISIONS

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Abstract

This study aims to analyze the influence of service quality on consumer purchasing decisions with illegal parking as a moderating factor. The phenomenon of illegal parking around minimarkets, especially Alfamart, often causes inconvenience and reduces consumers' positive perceptions of service. This study uses a quantitative method with a causal approach, Alfamart consumers in Indonesia were selected using the Lemeshow formula. The research instrument was a questionnaire with a five-point Likert scale to measure three main variables: service quality, fraudulent parking, and purchasing decisions. Data analysis was conducted to test the hypothesis regarding the relationship between variables. The results showed that service quality has a significant effect on consumer purchasing decisions. However, the presence of illegal parking weakens this relationship by reducing comfort, security, and the professional image of minimarkets. Thus, it can be concluded that improving service quality needs to be balanced with handling illegal parking to maintain consumer purchasing decisions. The implications of this study emphasize the importance of retail management working with local governments to regulate illegal parking while improving service standards to maintain consumer loyalty.

Keywords: Service quality, consumer decisions

Topic: Entrepreneurship

ABS-ICEBEF-25338

PERAN PENDIDIKAN KEWIRAUSAHAAN DALAM SUKSESI BISNIS KELUARGA: STUDI KASUS TOKO KUE NY. NINA DI TASIKMALAYA

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Abstract

This study examines the role of entrepreneurship education in preparing the next generation of the family business, Toko Kue Ny. Nina, in Tasikmalaya. The purposive sample consisted of the previous business owner, the next generation, and two senior employees from the population of family members involved in the business. The method used was qualitative with a single case study; data were collected through semi-structured interviews, observations at the business premises, and documentation (photos, sales records, family archives). Analysis used a thematic approach (reading, coding, grouping themes, and interpreting). The findings show that entrepreneurship education is informal through direct learning and examples provided by the founder; the values of hard work, responsibility, and innovation form the basis for intergenerational transfer. Family support, practical experience, and formal education support succession, while obstacles arise due to differences in views on business innovation. In conclusion, informal entrepreneurship education plays an important role in the continuity of family businesses. It is recommended that family business owners develop systematic entrepreneurship education programs and utilize digital technology to support the regeneration process.

Keywords: pendidikan kewirausahaan; suksesi bisnis; regenerasi bisnis; bisnis keluarga; toko kue Ny. Nina

Topic: Entrepreneurship

ABS-ICEBEF-25345

The Mediating Effect Of Religious Entrepreneurial Motivation On The Influence Of Entrepreneurial Learning On Entrepreneurial Readiness.

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Abstract

This study aims to examine the direct influence of entrepreneurship learning on students' entrepreneurial readiness and indirectly through their religious entrepreneurial motivation. The research method used was quantitative, with a sample of 70 students who had taken entrepreneurship courses at the Muhammadiyah Darul Arqam Institute (IMDA) in Garut. Data collection was conducted through a questionnaire. The research hypotheses were tested using Partial Least Squares-Structural Equation Model (PLS-SEM) analysis. The results indicate that entrepreneurship learning can influence students' entrepreneurial intentions both directly and indirectly through their religious entrepreneurial motivation.

Keywords: Entrepreneurship Learning, Entrepreneurial Readiness, Religious Entrepreneurial Motivation

Topic: Entrepreneurship

ABS-ICEBEF-25372

Enhancing the Pilates Experience Through Digital Innovation

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Abstract

This business plan presents the development of a digitally integrated Pilates studio in Gading Serpong, combining wellness services with technological innovation to enhance customer experience, operational efficiency, and business scalability. The integration of these digital systems supports the founder's solo-operation model, reducing administrative workload while maintaining professional service standards. Financially, the project requires a total capital investment of IDR 1,537,750,000, covering rental of a 280 m² rental house in Gading Serpong, interior renovation, professional Pilates apparatus procurement, digital system implementation, marketing, staffing, and working capital. The annual operational expenditure is maintained at approximately IDR 1,392,500,000, encompassing lease, staffing, utilities, maintenance, and consumables. Revenue projections based on 7 daily session slots for public and VIP classes estimate annual earnings of IDR 3,586,875,000 under the most-likely 50% utilization scenario, producing a net profit of IDR 2,194,375,000 and a net margin of 61%. Even in the conservative 30% utilization case, profitability remains positive with a 35.3% net margin, highlighting the business's resilience and efficient cost structure. The payback period is calculated at 0.64 years (7.7 months), demonstrating a rapid return on investment. These outcomes affirm that the digitally enhanced Pilates studio represents a financially viable and sustainable boutique-wellness venture, balancing operational efficiency with high-margin premium service delivery. Overall, this business plan demonstrates how digital innovation can enhance service quality, operational efficiency, and customer satisfaction within the boutique fitness industry. By embedding digital solutions into a wellness framework, the Pilates studio not only provides a superior client experience but also establishes a scalable and future-ready business model aligned with Indonesia's ongoing digital transformation in the health and lifestyle sector.

Keywords: Digitial Innovation, Automation, Client Experience, Health and Fitness Industry
Topic: Entrepreneurship

ABS-ICEBEF-25382

Entrepreneurial Intentions of Fresh Graduates: The Roles of Attitude, Family, Education, and Social Media

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Abstract

Entrepreneurial intention is a key factor in creating jobs and expanding the economy, especially among recent graduates. This study examines the influence of social media, family support, and entrepreneurship educatio influence on entrepreneurial intention, with attitude as a mediating variable. We utilized Partial Least Squares Structural Equation Modeling (PLS-SEM) to analyze data obtained from 176 respondents who were recent graduates from campuses in North Kalimantan. The research findings reveal that entrepreneurship education, family support, and social media significantly influence attitudes, but do not directly influence entrepreneurial intentions. However, attitude significantly affects entrepreneurial intention and acts as a mediating variable. These findings emphasize the necessity of instilling a positive entrepreneurial mindset in new graduates. This study adds to the entrepreneurship literature by giving empirical data about the role of attitude in mediating external impacts on entrepreneurial intentions. The findings also have practical consequences for policymakers, educational institutions, and families looking to boost entrepreneurial activities among young graduates.

Keywords: Entrepreneurial Intention, Entrepreneurial Education, Family Support, Social Media, Attitude

Topic: Entrepreneurship

ABS-ASFIYA ZAKIA-25142

Gender Differences in Fraud Perpetrators' Characteristics: A Global Systematic Literature Review Using PRISMA 2020

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Abstract

This study aims to examine gender-based differences in fraud perpetrators' characteristics through a global systematic literature review using the PRISMA 2020 approach. The findings reveal that male perpetrators predominantly outnumber females, are typically middle-aged, highly educated, and originate from middle to upper socioeconomic backgrounds. Conversely, female perpetrators are more often involved in asset misappropriation, primarily driven by personal financial pressures. Furthermore, distinct patterns of modus operandi are identified: males frequently engage in financial statement fraud and structural corruption, while females are more involved in small-scale asset misappropriation. Organizational opportunity structures, social norms, gender identity internalization, ethical sensitivity, and socioeconomic background are among the key factors influencing gendered fraud behaviors. These findings underscore the necessity of incorporating gender perspectives into the development of more effective fraud prevention and detection strategies within organizations.

Keywords: Asset misappropriation, Financial statement fraud, Fraud, Gender differences, PRISMA 2020

Topic: Accounting

ABS-ICEBEF-25040

Implications of The Government Regulation Number 44 of 2024 on The Budget Ceiling for Personnel Expenditure of The Bandung High Court

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Abstract

This research aims to examine the implications of the Government Regulation Number 44 of 2024 on the budget ceiling for personnel expenditure of the Bandung High Court. The management of personnel expenditure is a critical component in maintaining financial equilibrium at the Bandung High Court. Therefore, the research focus is directed toward analyzing the impact and solutions to the effects caused by Government Regulation Number 44 of 2024. This research method employs a descriptive qualitative approach to understand how the policy of the Government Regulation Number 44 of 2024 may lead to a shortfall in the 2025 personnel expenditure budget, necessitating a revision of the Personnel Expenditure Budget in the Budget Implementation Document (Daftar Isian Pelaksanaan Anggaran - DIPA) for the year of 2025 as a response to this policy. Data were collected through in-depth interviews with the planning and finance departments, analysis of the Work Unit's Detailed Work Paper (Rincian Kertas Kerja Satker - RKKS), and the Budget Realization Report (Laporan Realisasi Anggaran - LRA). The research findings provide a comprehensive overview of the implications of the Government Regulation Number 44 of 2024.

Keywords: Government Regulation Number 44 of 2024, Personnel Expenditure, Budget Ceiling, Budget Revision

Topic: Accounting

ABS-ICEBEF-25087

Sharia Audit Model for Islamic Philanthropic Institutions in Supporting the Achievement of Sustainable Development Goals (SDGs)

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Abstract

This study examines sharia auditing practices in digital waqf and waqf for Islamic tourism, focusing on planning, execution, and reporting stages while analyzing differences in perceptions between academics and practitioners. A mixed-methods design was employed. The qualitative approach involved sharia auditors, nazhir, and other stakeholders selected through purposive sampling with at least three years of experience; data were collected via in-depth interviews and document analysis, then analyzed thematically. The quantitative approach included academics in Islamic accounting and economics as well as practitioners working as auditors and waqf managers, selected through stratified sampling; data were collected using Likert-scale questionnaires and analyzed with an independent sample t-test to identify significant differences between groups. The study aims to provide theoretical contributions to sharia audit development and practical benefits for improving accountability and transparency in Islamic philanthropic institutions. Key recommendations include strengthening auditor competence, standardizing practical audit guidelines, and leveraging digital technologies to support professional, accountable, and sharia-compliant auditing.

Keywords: sharia audit; digital waqf; Islamic tourism; mixed methods; accountability

Topic: Accounting

ABS-ICEBEF-25160

Analysis Fraud Victim Profils in Various Region for Anti-Fraud Control

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Abstract

The purpose of this study is to analyze and explain the profile of fraud victims in various regions and their relationship to anti-fraud controls. This type of research is a qualitative descriptive study to analyze the trend of fraud victim profiles in various regions. The observation period for the fraud victim profile is based on the ACFE (Association of Certified Fraud Examiners) Report 2012-2024. The results of the study indicate that profit-oriented organizations have experienced higher frequency and average losses of fraud cases compared to non-profit organizations over the past ten years. Smaller organizations with 100 employees or less are at higher risk of fraud compared to larger organizations. The financial and banking industries have consistently had the highest frequency of workplace fraud cases over the past decade. Most of the anti-fraud controls that companies around the world need to pay attention to are internal controls, organizational culture, reward and punishment systems, as well as anti-fraud socialization and education.

Keywords: Fraud Victim Profile, Anti-Fraud Control, ACFE (Association of Certified Fraud Examiners)

Topic: Accounting

ABS-ICEBEF-25161

COMPARATIVE ANALYSIS OF FRAUD SCHEMES, DETECTION METHODS, AND ANTI-FRAUD CONTROLS ACROSS DIFFERENT GEOGRAPHIC REGIONS

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Abstract

Abstract: The development of globalization has increased the complexity of economic activities as well as the risk of fraud, which brings both financial and non-financial impacts. This study aims to analyze differences in fraud schemes, detection methods, and anti-fraud controls across eight geographic regions using secondary data from the Association of Certified Fraud Examiners (ACFE) reports from 2020 to 2024. A qualitative approach was used with a narrative literature review method. The results show that the United States & Canada and Sub-Saharan Africa recorded the highest number of fraud cases with relatively small losses due to simple and well-documented schemes. In contrast, Latin America & the Caribbean and Eastern Europe & Western Asia experienced higher losses despite fewer cases, dominated by financial statement fraud and weak internal control. These findings highlight the importance of tailoring prevention policies to regional characteristics, including enhancing transparency and detection technologies to globally mitigate fraud risks.

Keywords: Keywords: Fraud, Fraud Schemes, Fraud Detection, Prevention Control, Geographic Regions

Topic: Accounting

ABS-ICEBEF-25164

Analyzing the Effectiveness of External and Internal Auditors in Detecting Fraud With Artificial Intelligence Support: A Systematic Literature Review

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Abstract

Fraud is a serious threat to both public and private sectors, requiring the effective role of auditors in its detection. This study aims to examine the various factors influencing the ability of internal and external auditors to detect fraud, as well as to evaluate the development of modern audit technologies that support the detection process. The research employs a Systematic Literature Review (SLR) method using the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) approach, which involves identifying, selecting, and analyzing 23 relevant academic articles. The results show that independence, professionalism, professional skepticism, auditor experience, and the effectiveness of internal controls are key factors in successful fraud detection. Additionally, psychological aspects such as self-efficacy and professional ethics further strengthen auditor effectiveness. The use of technologies such as artificial intelligence, big data, and statistical models has been proven to improve detection efficiency, although challenges related to auditor competence and AI interpretability remain. This study concludes that enhancing auditor competencies, adopting adaptive audit technologies, and implementing accountability-based institutional reforms are essential in addressing audit challenges in the digital era.

Keywords: Fraud Detection, Auditor Effectiveness, Internal and External Audit, and Artificial Intelligence

Topic: Accounting

ABS-ICEBEF-25171

ANALYSIS OF PERPETRATORS' PROFILES AND MEDIAN LOSS FOR FRAUD PREVENTION STRATEGIES

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Abstract

This study examines the relationship between perpetrator profiles and the magnitude of median losses to strengthen fraud prevention efforts. Using a Narrative Literature Review approach, data were obtained from ACFE reports and previous studies. The analysis includes variables such as position, tenure, department, gender, age, education, and collusion. The findings indicate that fraud is most frequently committed by employees with 1–5 years of tenure, in accounting departments, by males aged 31–50, holding a university degree, and acting alone (without collusion). Conversely, when considering the magnitude of losses, perpetrators who cause significant damage are typically those in executive positions, with more than 10 years of tenure, from executive departments, male, over 60 years old, holding a postgraduate degree, and involved in collusion. Fraud prevention strategies include rigorous selection processes, proactive auditing, a reward and punishment system, effective leadership, the implementation of Good Corporate Governance (GCG), strong internal controls, balanced power structures, risk management, fraud awareness training, and collusion prevention measures.

Keywords: Perpetrator’s profile, Median loss, Fraud prevention Strategies

Topic: Accounting

ABS-ICEBEF-25191

Enhancing Digital Integrity through Investigative and Cybersecurity Auditing.

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Abstract

Background: In the era of digital transformation, organizations increasingly depend on technology-driven systems for governance, financial management, and service delivery. While these advancements enhance efficiency, they also expose institutions to heightened risks of digital corruption. Ensuring digital integrity has therefore become essential for maintaining public trust and institutional accountability. Purpose: The purpose of this research is to examine how the integration of investigative auditing and cybersecurity auditing can strengthen digital integrity and combat digital corruption within organizations. Methodology: The study will rely on a comprehensive review of literature and case studies from public and private institutions that have implemented investigative and cybersecurity audit practices. Data will be thematically analyzed to identify key patterns, challenges, and strategies for improving audit effectiveness in digital environments. Expected Outcome: The expected outcome is a deeper understanding of how the synergy between investigative and cybersecurity auditing can enhance digital accountability and reduce vulnerabilities to corruption. Conclusion: This research will contribute to the growing discourse on digital governance by demonstrating that coordinated auditing mechanisms are vital for sustaining trust, transparency, and integrity in an increasingly digitalized world.

Keywords: Digital Integrity, Investigative Auditing, Cybersecurity Auditing, Digital Corruption.

Topic: Accounting

ABS-ICEBEF-25199

Systematic Literature Review: Integration of Sustainability Reporting in Higher Education Institutions

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Abstract

Sustainability reporting is important nowadays. Sustainability reporting can provide and improve information transparency to stakeholders, but sustainability reporting is currently only voluntary. In higher education institutions, standards regarding sustainability reporting do not yet exist, so there is a lack of motivation for higher education institutions to prepare sustainability reports. This study aims to determine the extent of the integration of sustainability reporting in higher education institutions in the world using the systematic literature review (SLR) approach. The results of this SLR found the reasons for preparing sustainability reports in higher education institutions, the focus areas of sustainability reports, challenges, impacts and benefits arising from the sustainability report.

Keywords: sustainability reporting,higher education institutions, university, systematic literature review

Topic: Accounting

ABS-ICEBEF-25202

SUSTAINABILITY REPORTING BETWEEN AUTHENTICITY AND GREENWASHING: A REVIEW OF CORPORATE LEGITIMACY STRATEGIES

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Abstract

This study investigates how sustainability reporting acts as a corporate legitimacy strategy and whether it reflects authentic commitment or represents greenwashing. Using a Systematic Literature Review (SLR) guided by PRISMA, thirty empirical studies published between 2019 and 2025 were synthesized through thematic coding and theoretical mapping. The results reveal that most companies adopt symbolic legitimacy strategies characterized by greenwashing practices such as selective disclosure, impression management, vague or misleading information, and CSR decoupling. Authentic reporting that prioritizes transparency, accountability, and third-party assurance remains limited. Legitimacy Theory dominates as the primary analytical lens, reaffirming its relevance in explaining legitimacy maintenance while highlighting the need for greater theoretical diversification. Overall, sustainability reporting operates along a continuum between symbolism and authenticity, extending Legitimacy Theory toward moral and cognitive dimensions. Practically, the study underlines the need to strengthen the enforcement of existing sustainability reporting standards and to establish credible assurance mechanisms to enhance authentic disclosure, mitigate greenwashing, and strengthen stakeholder trust.

Keywords: authenticity; greenwashing; legitimacy; sustainability reporting; systematic literature review

Topic: Accounting

ABS-ICEBEF-25226

Design and Development of an AI-Based Smart Accounting System for Optimizing Internal Control Process: A Case Study at PT Diwangkara Wihaya Nusantara

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Abstract

This study aims to design and develop an AI-based smart accounting system to optimize internal control processes within small and medium enterprises (SMEs), using PT Diwangkara Wihaya Nusantara as a case study. Employing a Design Science Research (DSR) approach, the study developed an artifact in the form of an AI-assisted accounting prototype. Data were collected through semi-structured interviews, direct observation, and document analysis involving accounting staff and managers, followed by performance evaluation through scenario simulations. The analysis compared manual accounting using Google Sheets with the AI-based system based on three indicators: journal entry processing time, classification error rate, and financial report compilation time. The findings showed a 71.1% reduction in processing time, an 82.9% decrease in journal classification errors, and a 66.1% improvement in reporting speed. Qualitative results further indicated increased accuracy, transparency, and managerial confidence in financial reporting. The study concludes that the proposed system strengthens both preventive and detective controls, in line with the COSO framework, and enhances decision-making efficiency. Future research is recommended to expand testing with larger datasets and integrate adaptive machine learning for predictive control and scalability.

Keywords: Artificial Intelligence, Internal Control, Accounting Information System, Design Science Research

Topic: Accounting

ABS-ICEBEF-25229

RELIGIOSITY, KNOWLEDGE, AND SERVICE: UNVEILING WHAT DRIVES TAXPAYERS' MOTIVATION TO PAY TAXES

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Abstract

This study aims to examine whether religiosity, tax knowledge, and service quality can enhance taxpayers' motivation to pay taxes. Employing a quantitative research design, data were collected through structured questionnaires distributed to 148 non-employee taxpayers residing in the JABODETABEK region. The collected data were analyzed to identify the extent to which cognitive, spiritual, and service-related factors contribute to taxpayers' willingness and motivation to fulfill their tax obligations. The findings reveal that: (1) religiosity has a positively influence on taxpayers' motivation, implying that moral and spiritual values play an important role in shaping tax behavior; (2) tax knowledge has a positive influence on taxpayers' motivation to pay taxes, suggesting that better understanding of taxation encourages compliance and (3) service quality demonstrates a positive influence on taxpayers' motivation, highlighting the importance of efficient and trustworthy public service delivery in fostering voluntary tax compliance. The results of this study can provide input for the government in making decisions or formulating policies to encourage public motivation in paying taxes.

Keywords: Religiosity; Knowledge; Service Quality; Motivation; Tax

Topic: Accounting

ABS-ICEBEF-25243

SUSTAINABILITY REPORT AND EARNING QUALITY ON FIRM VALUE: THE ROLE OF FIRM SIZE

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Abstract

This study aims to obtain empirical evidence regarding the effect of Sustainability Report and Earnings Quality on Firm Value, with Firm Size as a moderating variable. The population in this research consists of companies listed in the SRI-KEHATI Index for the period 2020–2024 that published both annual reports and sustainability reports. The sample was selected using the purposive sampling method, resulting in a final sample of 14 companies. The statistical methods used to test the hypotheses were Multiple Linear Regression Analysis and Moderated Regression Analysis (MRA). The results of this study indicate that the Sustainability Report and Earnings Quality have a negative effect on Firm Value, Firm Size has a positive effect on Firm Value, and Firm Size does not moderate the negative influence of sustainability report and earnings quality on firm value.

Keywords: Earning Quality, Firm Size, Firm Value, Sustainability Report
Topic: Accounting

ABS-ICEBEF-25247

Analysis of Bank Neo Commerce's Financial Health Before and After the Acquisition by PT Akulaku for the Period 2018-2023

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Abstract

This study is based on the continued financial losses of a bank after being acquired by PT Akulaku. The acquisition was expected to improve efficiency and support fintech services, but the bank has not reached a stable financial condition. In Indonesia, digital banking is growing fast, and many banks choose acquisition to stay competitive. This research uses the RGEC method, which looks at Risk Profile, Good Corporate Governance, Earnings, and Capital. The indicators include NPL, LDR, 25 GCG points, ROA, ROE, NIM, BOPO, and CAR. The method used is descriptive comparative quantitative, using secondary data from annual reports and financial statements between 2018–2023. The study compares the bank's condition before the acquisition (2018–2020) and after (2021–2023). The results show that the bank stayed in Composite Rating 4, which means it was not healthy. The average score increased from 54.17% to 60.83%, but this was still not enough to improve the overall condition.

Keywords: bank acquisition; RGEC; bank health; digital bank; comparative analysis

Topic: Accounting

ABS-ICEBEF-25253

The Role of Sustainability Audit in Providing Assurance on the Validity and Accountability of ESG Disclosure: A Systematic Literature Review

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Abstract

This study aims to analyze the role of sustainability audit in providing assurance on the validity and accountability of Environmental, Social, and Governance (ESG) disclosure. The research employs a Systematic Literature Review (SLR) approach by examining 30 articles published between 2015 and 2025 from databases such as Scopus, ScienceDirect, SpringerLink, and MDPI. The selection process was conducted using Covidence, with inclusion criteria focusing on peer-reviewed articles related to sustainability audit and ESG assurance. The findings reveal that sustainability audit plays a crucial role in enhancing the validity of ESG disclosures through independent verification of non-financial data and strengthening corporate accountability through external assurance mechanisms. However, its effectiveness is influenced by auditor quality and independence, the strength of regulatory frameworks and international standards, and the integration between internal and external audits. The study also identifies significant differences between assurance practices in developed and developing countries, where developing nations still face limitations in regulations and auditor competence. Overall, the results highlight that sustainability audit functions as a key governance mechanism that improves corporate credibility, transparency, and accountability in ESG reporting. The study recommends harmonizing assurance standards across countries and enhancing the capacity of sustainability auditors to ensure consistency, reliability, and quality of ESG reporting globally.

Keywords: Sustainability Audit, ESG assurance, Acountability, Corporate Governance, Transparency

Topic: Accounting

ABS-ICEBEF-25259

Unfolding The Diamond of Fraud : What Drives Financial Statement Manipulation in Indonesia?

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Abstract

This study investigates the influence of Financial Target, Nature of Industry, Auditor Switching, and Directors Financial Expertise on Fraudulent Financial Statements, with Financial Distress serving as a moderating variable. Grounded in the Fraud Diamond Theory, the research explains that fraudulent behavior arises from the interaction of pressure, opportunity, rationalization, and capability. The study focuses on pharmaceutical companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. Using a purposive sampling method, a total of 10 companies were selected as the research sample. The hypotheses were tested employing multiple linear regression and Moderating Regression Analysis (MRA). The empirical findings reveal that Financial Target and Nature of Industry has a positive and significant influence on Fraudulent Financial Statements, whereas Directors Financial Expertise has a negative and significant effect. Additionally, Financial Distress is found to moderate the relationship between Financial Target and Fraudulent Financial Statements but does not moderate the effects of other independent variables.

Keywords: Key words: Fraud Diamond Theory; Financial Target; Nature of Industry; Auditor Switching; Director's

Topic: Accounting

ABS-ICEBEF-25263

OPERATIONAL REVIEW OF REVENUE CYCLE TO IMPROVE THE EFFECTIVENESS AND EFFICIENCY OF COMPAY'S SALES (CASE STUDY ON CV GWK)

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Abstract

The national textile industry is currently under pressure due to increasing global competition and shifting consumption patterns. CV GWK, a producer of bed sheets and other bedding products, is facing challenges in maintaining operational efficiency amidst a rapidly changing market environment. This study aims to evaluate the company's sales system, accounts receivable control, inventory management, and indirect cost allocation through an operational audit using a descriptive qualitative and quantitative approach. The findings reveal weaknesses such as delivery errors in online sales, inventory management without systematic safety stock calculations, and the absence of the Activity-Based Costing method. Based on these findings, recommendations are directed toward strengthening sales control, evaluating the commission system, optimizing the role of PPIC, and implementing activity-based cost calculations.

Keywords: operational review, revenue cycle, ABC method, inventory management, efficiency, effectiveness

Topic: Accounting

ABS-ICEBEF-25266

SIGNALLING THEORY: RELEVANCE IN CONTEMPORARY ACCOUNTING AND ESG DISCLOSURE IN STATE-OWNED BANKS IN THE GREEN ECONOMY ERA

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Abstract

This study aims to analyze the concept, assumptions, and relevance of Signalling Theory in accounting and modern capital market practices, particularly in the disclosure of financial and non-financial information. The research employs a qualitative method with a literature review approach, examining and comparing theoretical and empirical perspectives from Spence (1973), Asquith (1986), Hughes (1986), John (1985), Morris (1987), and Berg (2014), along with recent studies from the past five years. The findings indicate that Signalling Theory plays a crucial role in explaining managerial behavior in conveying information signals to investors through financial reporting, dividend policy, capital structure, and environmental, social, and governance (ESG) disclosures. Credible signals effectively reduce information asymmetry and enhance market confidence in a firm's performance. The application of this theory in Indonesia is reflected in increased corporate transparency and improved communication strategies among listed firms. The study concludes that the effectiveness of a signal depends on managerial consistency, honesty, and the clarity of information conveyed to the market.

Keywords: signalling theory; information asymmetry; financial reporting; ESG; dividend

Topic: Accounting

ABS-ICEBEF-25287

IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS IN INDEPENDENT SMEs: A CASE STUDY Rav Harrèn

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Abstract

This study aims to analyze the implementation of Accounting Information Systems (AIS) in independent Micro, Small, and Medium Enterprises (MSMEs) with a case study at Rav Harrèn, a men's fashion brand in Bandung. The research focuses on understanding how AIS can be adapted to the needs of owner-managed MSMEs, the challenges faced, and its impact on financial management efficiency. Using a qualitative descriptive case study method, data were collected through in-depth interviews with the owner, direct observation of business and financial activities, and documentation analysis. The findings show that Rav Harrèn still relies on manual bookkeeping using Microsoft Excel, which fulfills the basic functions of AIS but lacks automation and control features. This manual system increases the risk of errors and inefficiency. The study identifies that limited human resources and technological competence are the main obstacles to full AIS adoption. However, the implementation of digital accounting software such as Mekari Jurnal or Accurate Online is recommended to improve accuracy, efficiency, and internal control. Applying the Technology Acceptance Model (TAM) and Resource-Based View (RBV) frameworks, the study concludes that technological readiness and the optimization of internal resources are crucial to achieving sustainable competitive advantage in MSMEs.

Keywords: Accounting Information System, MSMEs, TAM, RBV, Financial Management

Topic: Accounting

ABS-ICEBEF-25292

Analysis of Accounting Information Systems: Sales And Cash Receipts In The Internal Control Of Cafe Apajada

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Abstract

This study aims to analyze the implementation of sales and cash receipt accounting information systems in supporting internal control at Apajada Cafe. The method used is a qualitative descriptive approach through in-depth interviews with managers and analysis of daily sales report documents. Data are analyzed descriptively to describe the actual conditions of the system implemented. The results of the study indicate that the sales system uses offline e-POS which facilitates recording, but is not optimal in recording non-cash transactions. The cash receipt system has met the principles of accuracy and supervision with manual verification procedures, although there is still a risk of error. Internal control has been running quite well through separation of duties and routine monitoring, but has not been supported by a clear organizational structure. The implication of this finding is the need for more complete digital system integration and strengthening of the organizational structure to improve the effectiveness of internal control. Practical solutions include staff training and utilization of online systems for recording transactions. This study offers novelty through the analysis of manual and digital system integration in cash management on a small business scale such as a coffee shop.

Keywords: Accounting Information Systems, Cash Receipt, Sales, Internal Control

Topic: Accounting

ABS-ICEBEF-25302

Building Competitive Advantage through Intellectual Capital and Organizational Agility: A Strategic Management Perspective on Indonesian MSMEs

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Abstract

This study aims to examine the influence of Intellectual Capital on Organizational Agility and Business Performance among Micro, Small, and Medium Enterprises (MSMEs) in Indonesia, as well as to investigate the mediating role of Organizational Agility. A quantitative approach was employed using a survey method involving 120 MSME participants selected through purposive sampling. Data were collected using a five-point Likert scale questionnaire and analyzed through Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings reveal that Intellectual Capital has a positive and significant effect on both Organizational Agility and Business Performance. Furthermore, Organizational Agility exerts a positive influence on Business Performance and mediates the relationship between Intellectual Capital and business outcomes. These results provide empirical support for the Resource-Based View (RBV) and Dynamic Capability Theory, emphasizing that effective management of intellectual resources enhances an organization's adaptive capacity and overall performance. Future research is recommended to incorporate digital transformation variables and Islamic values as moderating factors to strengthen the sustainable competitiveness of MSMEs.

Keywords: Intellectual Capital; Organizational Agility; Business Performance

Topic: Accounting

ABS-ICEBEF-25320

TIMELINESS OF FINANCIAL REPORTING OF PROPERTY AND REAL ESTATE SECTOR COMPANIES ON THE INDONESIA STOCK EXCHANGE

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Abstract

The purpose of this study is to examine the variables affecting the promptness of financial reporting for real estate and property firms listed on the Indonesia Stock Exchange (IDX) between 2020 and 2022. Using secondary data from firm financial reports that were retrieved from the website www.idx.co.id, a quantitative research methodology was employed. There were 78 companies in the survey. Purposive sampling was used to choose the 67 companies that made up the research sample, yielding 201 data samples. Descriptive statistics, model selection tests, and hypothesis testing with data analysis software like Stata were among the data analysis methods employed. The findings demonstrated that the age of the company and public ownership significantly improved the timeliness of financial reporting. However, the timeliness of financial reporting was not substantially impacted by ROA, audit opinion, or company size. These results give real estate and property firms information on how to increase their profitability. The promptness of financial reporting depends on a number of factors, including public ownership, audit opinion, company size, and age.

Keywords: profitability, public ownership, company size, company age, timeliness of financial reporting.

Topic: Accounting

ABS-ICEBEF-25335

PROFITABILITY, CAPITAL INTENSITY, AND BOARD INDEPENDENCE: DETERMINANTS OF CORPORATE TAX PLANNING IN INDONESIAN MANUFACTURING AND AGRIBUSINESS FIRMS

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Abstract

This study examines the impact of capital intensity and board independence on corporate tax planning, with return on assets (ROA) serving as a mediating variable. The research uses a quantitative explanatory design and employs Partial Least Squares–Structural Equation Modeling (PLS-SEM) on panel data from 34 manufacturing and agribusiness firms listed on the Indonesia Stock Exchange between 2020 and 2024, yielding 170 firm-year observations. The results reveal that profitability plays a dominant role in determining tax efficiency, as indicated by a significant negative relationship between ROA and the cash effective tax rate (CETR). This finding suggests that more profitable firms are more capable of implementing effective and lawful tax strategies. In contrast, capital intensity has an insignificant effect on both profitability and tax planning, implying that investments in fixed assets do not directly lead to fiscal efficiency due to limited tax incentives in Indonesia. Additionally, board independence positively affects CETR, showing that independent commissioners prioritize compliance and legitimacy over aggressive tax optimization. These results highlight that profitability and institutional legitimacy exert stronger influences on corporate tax behavior than governance structure or asset composition. The study contributes to agency and legitimacy theory by emphasizing the contextual nature of tax behavior in emerging economies and provides practical recommendations for policymakers to improve fiscal incentives and enhance the strategic role of independent boards.

Keywords: Capital intensity, profitability, board independence, tax planning, legitimacy theory.

Topic: Accounting

ABS-ICEBEF-25339

THE EFFECT OF PROFITABILITY, LEVERAGE, AND CAPITAL INTENSITY ON TAX AGGRESSIVENESS (Empirical Study of Manufacturing Companies in the Industrial Sector Listed on the Indonesia Stock Exchange for the 2017-2021 Period)

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Abstract

This study aims to determine the effect of profitability, leverage, ang capital intensity on tax aggressivness in manufacturing companies listed on the Indonesian Stock exchange in 2017 – 2021. The population of this research is 44 companies with 22 companies have fulfilled the criteria as sample. The Profitability variable in this study can be measured using ROA (Return On Asset), the Leveregae variable is measured using DER (Debt To Equity Ratio), the Capital Intensity is measured by dividing total net fixed assets by total company assets, and for tax aggressiveness is measured using ETR (Effective Tax Ratio). The results in this study are that profitability has a negative and significant effect on tax aggresivness, leverage has a negatif unsignificant effect on aggressiveness, and capital intensity has no effect on tax aggressiveness.

Keywords: Profitability, Leverage, Capital Intensity, Tax Aggressivness

Topic: Accounting

ABS-ICEBEF-25353

ANALYSIS OF FACTORS HINDERING THE IMPLEMENTATION OF ISAK 35 IN THE PRESENTATION OF MOSQUE FINANCIAL REPORTS IN INDONESIA: Systematic Literature Review

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Abstract

Guidelines regarding the presentation of financial statements of non-profit organizations have been regulated in the interpretation of financial accounting standards number 35 and play an important role to be applied to every type of non-profit organization in Indonesia, but in fact there are still some non-profit organizations that do not apply the latest applicable guidelines. This study was conducted with the aim of analyzing the factors that hinder the application of interpretation of financial accounting standard number 35 in the presentation of mosque financial statements in Indonesia. This research method uses a systematic literature review to analyze various articles and journals obtained on the Google Scholar page. The results of this study indicate that there are 3 main factors that hinder the application of the interpretation of financial accounting standard number 35 in the presentation of mosque financial statements in Indonesia, namely the lack of understanding of the latest applicable guidelines, the lack of human resources who are experts or have an accounting background, and time constraints. This is what makes the majority of mosques only make a simple presentation of financial statements which can reduce transparency and public trust in the financial management carried out by mosques in Indonesia.

Keywords: Financial Accounting Standard; Nonprofit Organization; Financial Statements; Mosque; Transparency

Topic: Accounting

ABS-ICEBEF-25365

Exploring the Evolution of Information Systems Auditing: A Bibliometric Study of Key Themes and Technologies (2015-2025)

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Abstract

This study aims to analyze the recent developments in the field of information systems auditing through a bibliometric approach, focusing on emerging themes and technologies from 2015 to 2025. The method used is bibliometric analysis, collecting 1,000 articles published between 2015 and 2025 from the CrossRef database. The analysis includes techniques such as keyword co-occurrence, co-citation, and co-authorship analysis using VOSviewer software. The main findings of this study show a significant increase in publications related to information systems auditing, with a shift in focus from traditional audit frameworks to the application of new technologies such as blockchain, big data analytics, and artificial intelligence. The study also identifies gaps in the literature regarding actionable audit recommendations and the integration of security protocols in the audit process. In conclusion, while there has been significant progress in the application of new technologies, further research should focus on developing actionable audit recommendations and enhancing cybersecurity frameworks.

Keywords: information systems auditing, emerging technologies, bibliometrics, blockchain

Topic: Accounting

ABS-ICEBEF-25369

THE ROLE OF ACCOUNTING INFORMATION SYSTEMS AND E-TAXATION IN ENHANCING MSME TAXPAYER COMPLIANCE: EVIDENCE FROM JAMBI CITY, INDONESIA

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Abstract

Micro, Small, and Medium Enterprises (MSMEs) are one of the sectors with the most significant potential in contributing to tax revenue in Indonesia. MSMEs can absorb approximately 97% of the national workforce and contribute up to 60.4% of total investment. However, the contribution of MSMEs to tax revenue is still relatively low, amounting to only 1.1% of total income tax revenue. This study aims to provide empirical evidence regarding the effect of accounting information systems and the implementation of e-taxation systems on taxpayer compliance of MSMEs in Jambi City, with tax socialization as a moderating variable. This study uses primary data by distributing questionnaires to MSMEs in Jambi City. The number of samples was determined using the Slovin formula to obtain 100 respondents. Hypothesis testing was conducted using multiple linear regression methods and Moderated Regression Analysis (MRA) using SPSS version 28 software. The findings indicate that accounting information systems and the implementation of e-taxation systems significantly affect taxpayer compliance, with tax socialization as a moderating variable. Partially, accounting information systems and the implementation of e-taxation systems positively affect taxpayer compliance. However, tax socialization cannot moderate the relationship between accounting information systems and the implementation of e-taxation systems on taxpayer compliance.

Keywords: MSMEs, tax compliance, accounting information systems, e-taxation, tax socialization.

Topic: Accounting

ABS-ICEBEF-25013

THE INFLUENCE OF PROFITABILITY, CAPITAL STRUCTURE, AND FIRM SIZE ON FIRM VALUE (Case Study on Consumer Non-Cyclicals Sector Companies Listed on the Indonesia Stock Exchange in 2019-2023)

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Abstract

This study aims to identify factors that influencing firm value in the Consumer Non Cyclicals sector listed on the Indonesia Stock Exchange (IDX) in 2019-2023. The independent variables used in this study include profitability as measured by return on assets (ROA), capital structure as measured by debt to equity ratio (DER), and company size as measured by the logarithm of total assets. The dependent variable used is firm value as measured by Tobin's Q ratio. This research applies a quantitative approach with descriptive and verification methods. A sample of 66 companies was determined using purposive sampling technique, which was then multiplied by the research period of five years resulting in a total of 330 data observations. The results of hypothesis testing show that the profitability variable has a positive effect on firm value. High profitability will increase firm value. Meanwhile, the capital structure and firm size variables have no effect on firm value. The capital structure and company size have no effect on firm value because investors prioritize assessing how the company manages its debt and assets to get the expected profit so as to increase company value.

Keywords: firm value, profitability, capital structure, firm size

Topik: Finance,Banking,and Investment

ABS-ICEBEF-25037

A Multi-Theoretical Analysis of Financial Behavior: Evidence from Indonesian Housewives

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Abstract

This study examines the determinants of household financial management behavior among Indonesian housewives using an integrated multi-theoretical framework combining Theory of Planned Behavior, Human Capital Theory, and Social Cognitive Theory. A cross-sectional survey was conducted with 300 housewives in West Java Province, Indonesia, using stratified random sampling. Multiple linear regression analysis revealed significant positive effects of financial literacy ($\beta = 0.389$, $p < 0.001$), financial knowledge ($\beta = 0.267$, $p < 0.001$), and financial attitudes ($\beta = 0.245$, $p < 0.001$) on financial management behavior. The model explains 55.5% of the variance in financial behavior ($R^2 = 0.555$, $F = 122.678$, $p < 0.001$). These findings align with recent meta-analytical evidence from Kaiser et al. (2025) across 76 randomized experiments, confirming robust causal effects of financial education. Financial literacy emerged as the strongest predictor, highlighting its critical importance in emerging economies with limited formal financial infrastructure. The study provides the first comprehensive multi-theoretical analysis of financial behavior among Indonesian women, demonstrating universal applicability of established theories while revealing context-specific patterns. Results offer valuable insights for policymakers and financial institutions designing targeted financial education programs in developing economies. Future research should expand to other regions and employ longitudinal designs to establish stronger causal relationships and explore cultural moderating factors.

Keywords: Financial literacy, Multi-theoretical analysis, Household behavior, Indonesian, Emerging economies

Topik: Finance,Banking,and Investment

ABS-ICEBEF-25042

THE IMPACT OF E-WALLETS ON DIGITAL FINANCE IN INDONESIA: EVIDENCE FROM GOOGLE TRENDS 2020-2024

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Abstract

This study examines the influence of e-wallets on the transformation of digital finance in Indonesia by leveraging Google Trends data from 2020 to 2024. Public interest in e-wallets serves as the independent variable, while the transformation of digital finance is proxied by public interest in QRIS (Quick Response Code Indonesian Standard) using the Interest Over Time (IOT) feature. Employing a quantitative explanatory approach, weekly data comprising 262 observations were analysed through Ordinary Least Squares (OLS) simple linear regression. The findings reveal that e-wallets exert a positive and significant effect on QRIS, with a regression coefficient of 0.212 and a significance level of 0.001 (<0.05). However, the R^2 value is only 0.042, indicating that e-wallets account for merely 4.2% of the variation in QRIS while other factors outside the model drive the remaining 95.8%. This study offers methodological novelty by using Google Trends behavioural big data as an alternative indicator of public attention, providing a real-time perspective beyond conventional transaction reports or surveys. The results imply that while e-wallets function as a catalyst, broader determinants such as online shopping behaviour, the number of QRIS merchants, financial literacy, and regulatory support play a more dominant role in advancing Indonesia's digital finance transformation, and they suggest that regulators can design more effective QRIS promotion strategies by leveraging the popularity of e-wallets and that industry players can enhance integration and incentives to accelerate adoption.

Keywords: Keywords: Digital Finance Transformation; QRIS; e-Wallet; Google Trends; Regression

Topic: Finance,Banking,and Investment

ABS-ICEBEF-25054

Lean Management on Hospital Financial Performance: A Literature Review

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Abstract

This literature review explores the financial impact of lean management adoption in hospitals. Hospital financial performance is typically evaluated by analyzing key performance indicators (KPIs) like profitability, liquidity, activity, and efficiency ratios. Lean management is a strategy and philosophy for organizing work that focuses on maximizing customer value by eliminating waste (non-value-adding activities), increasing added value and continuously improving all processes. The review systematically analyzed peer-reviewed studies from databases including PubMed and Google Scholar, published between 2000 and 2025. The findings indicate that Lean Management leads to significant cost savings through enhancing operational efficiency. Lean management also focusing on waste reduction, streamlining workflows, and improving resource utilization. The review also highlights the importance to fully realize the benefits of lean management, healthcare providers should adopt a holistic approach that balances operational efficiency with patient care quality. The study concludes that lean management are a worthwhile strategic for hospitals aiming to improve financial health and operational efficiency.

Keywords: Lean Management, Hospital financial performance, Cost reduction

Topic: Finance,Banking,and Investment

ABS-ICEBEF-25106

TRACING CONSUMER PREFENCES IN FINTECH: EVIDENCE FROM A SURVEY IN WEST JAVA PROVINCE

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Abstract

Financial technology (FinTech) stimulates digital transformation of financial industries in Indonesia. It provides an effective and efficient financial transaction for middle and lower income people. Therefore, a survey can contributes to investigate consumer preferences in FinTech. This study attempts to trace consumer preferences in FinTech of West Java Province. About 635 respondents are collected using purposive sampling during July-August 2025. The linear and non-linear cross-section estimations were employed to address study objective. The findings reveal that adoption technology, adaptation technology, data security, trust, and individual characteristics determine consumer preference in FinTech. This condition means that consumers have a higher FinTech inclusion and literacy. Besides, the non-linear impact of determinant factors on consumer preferences in FinTech were U-shaped. Policy implications were emphasized on strengthening FinTech literacy and inclusion for all consumer. The financial authority was challenged to lead a higher prudential financial business for FinTech industries and a higher consumer data protection.

Keywords: consumer preference, FinTech, linear and non-linear estimatons

Topic: Finance,Banking,and Investment

ABS-ICEBEF-25142

THE EVOLVING MIND OF THE MARKET: A BIBLIOMETRIC ANALYSIS OF BEHAVIORAL FINANCE (2001–2025)

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Abstract

This study aims to explore the development of behavioral finance theory. This study presents a bibliometric analysis of behavioral finance literature published between 2001 and 2025. Using data retrieved from the Scopus database and analyzed through Bibliometrix and VOSviewer, the study maps the intellectual structure, thematic development, and global collaboration networks shaping the field in the post-pandemic era. The results indicate a steady rise in scholarly output, with dominant themes including investor sentiment, behavioral biases, financial literacy, personality traits, and digital decision-making. Keyword co-occurrence and thematic evolution analyses suggest a research domain that is conceptually grounded yet increasingly responsive to real-world disruptions and technological transformations. Influential authors and journals are identified, and international collaboration patterns reflect an expanding but uneven global research landscape. This review contributes to a better understanding of how behavioral finance has evolved in recent years and offers insights into future research that is more inclusive, interdisciplinary, and globally relevant.

Keywords: behavioral finance; bibliometric analysis; investor sentiment; financial literacy; cognitive bias

Topic: Finance, Banking, and Investment

ABS-ICEBEF-25261

Doom Spending and Financial Health among Millennials and Gen Z

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Abstract

The phenomenon of doom spending, impulsive and emotion-driven consumption behavior used as a coping mechanism for stress, anxiety, and uncertainty, has become increasingly common among Millennials and Gen Z. This behavioral trend is closely linked to the rise of digital culture, financial technology, and social media, which normalize consumption as a form of self-reward and emotional relief. This study aims to examine the impact of doom spending on financial health, focusing on debt management and savings behavior, while analyzing the mediating roles of financial literacy and social media interaction. A quantitative research design was applied, utilizing a structured questionnaire distributed to 80 students of Institut Teknologi dan Bisnis Ahmad Dahlan Jakarta. Respondents were selected through purposive sampling, targeting active users of digital finance and social media. Data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS) to assess both direct and indirect relationships among variables. The results show that doom spending has no significant direct effect on either debt management or savings behavior. However, financial literacy demonstrates a strong positive and significant influence on both aspects of financial health. In contrast, social media interaction significantly affects doom spending but does not have a measurable impact on financial outcomes. These findings suggest that doom spending is primarily a psychological and social response rather than an indicator of financial incapability. This study emphasizes the importance of enhancing financial literacy and emotional regulation among young adults to mitigate the negative psychological roots of doom spending. Policy implications include the integration of financial education within higher education curricula and the development of digital literacy programs that promote mindful consumption.

Keywords: doom spending, financial literacy, debt management, savings behavior, financial health.

Topic: Finance,Banking,and Investment

ABS-ICEBEF-25268

Analysis Of Research Trends Ralated to Exchange rate volatility: a Bibliometric Approach from 2000 to 2025

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Abstract

Exchange rate volatility has emerged as one of the most critical issues in global economic research. Fluctuations in exchange rates have profound implications for macroeconomic stability, monetary policy, This study provides a bibliometric analysis of research on exchange rate volatility from 2000 to 2025, using Scopus It identifies key trends, influential authors, major topics, and the nature of international collaboration. Our findings indicate a significant rise in publications on exchange rate volatility since the 2008 global financial crisis, with an increasing focus on emerging markets. This paper also highlights the impact of external factors, monetary policies, and econometric models, providing valuable insights for policymakers, academics, and financial practitioners.

Keywords: Keywords: exchange rate volatility; bibliometric analysis; financial markets; monetary policy; emerg

Topic: Finance,Banking,and Investment

ABS-ICEBEF-25282

A COMPARATIVE ANALYSIS OF FINTECH CYBERSECURITY GOVERNANCE IN SINGAPORE AND INDONESIA: REGULATORY EFFECTIVENESS, RISK EXPOSURE, AND POLICY IMPLICATIONS

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Abstract

This study compares fintech cybersecurity governance in Singapore and Indonesia, focusing on regulatory effectiveness, risk exposure, and policy implications. A systematic literature review was conducted using data from 2018 to 2024, sourced from Scopus, Web of Science, Google Scholar, and official reports issued by financial regulators, including the Monetary Authority of Singapore (MAS) and the Financial Services Authority of Indonesia (OJK). An inductive thematic analysis was applied to synthesise findings from 52 eligible documents. The results show that Singapore demonstrates stronger regulatory coherence, mandatory technology risk management (TRM) frameworks, and a higher level of digital literacy, contributing to lower cybersecurity risk exposure across the fintech ecosystem. In contrast, Indonesia faces recurring challenges, including inconsistent data protection enforcement, limited consumer awareness, and uneven technological infrastructure. The study highlights that the regulatory gap and governance maturity significantly influence national fintech resilience. The paper contributes to the literature by integrating a cross-country perspective on fintech cybersecurity governance and by proposing policy recommendations for emerging markets, particularly the need for unified data protection enforcement, capacity building, and enhanced public awareness.

Keywords: Intech Governance; Cybersecurity; Regulatory Effectiveness; Risk Management; Comparative Analysis

Topic: Finance,Banking,and Investment

ABS-ICEBEF-25285

ASSESSING INSTITUTIONAL HEALTH AND SHARIA COMPLIANCE OF BMT ITQAN: A CASE STUDY USING REGULATORY CREDIT-SCORING

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Abstract

This study assesses the institutional health and Sharia compliance of Baitul Maal wat Tamwil (BMT) Itqan, a community-based Islamic microfinance institution in Bandung, Indonesia. Employing a qualitative descriptive approach through document analysis and a semi-structured interview conducted on 6 May 2025, the study evaluates six dimensions: general management, institutional structure, capital, asset quality, liquidity, and Sharia compliance. The assessment framework follows the credit-scoring model set out in Regulation No. 7/Per/Dep.6/IV/2016 issued by the Ministry of Cooperatives and SMEs. Results indicate that BMT Itqan achieved the "Good" category across all management, capital, asset, and liquidity dimensions, and was classified as "Compliant" in Sharia supervision, meeting 9 out of 10 indicators. However, limited Sharia literacy among members remains a critical issue that may affect governance quality and long-term sustainability. The findings highlight the importance of strengthening internal audit processes, optimising digital management information systems, and implementing systematic Sharia education programs for members. The study concludes with recommendations for policymakers and cooperative managers to integrate literacy enhancement and Sharia compliance mechanisms to sustain institutional health and strengthen public trust.

Keywords: Islamic Microfinance, BMT, Institutional Health, Sharia Compliance, Credit-Scoring.

Topik: Finance,Banking,and Investment

ABS-ICEBEF-25291

FUND MANAGEMENT STRATEGIES FOR ZAKAT, INFAQ, AND CHARITY FOR COMMUNITY ECONOMIC EMPOWERMENT: A CASE STUDY AT BAITULMAAL MUAMALAT WEST

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Abstract

This study aims to analyze the strategies for managing zakat, infaq, and sadaqah (ZIS) funds by Baitulmaal Muamalat West Java in empowering the community's economy. This research uses a qualitative approach through field observation, in-depth interviews, and documentation. The results indicate that BMM implements productive and sustainable ZIS fund management strategies through Islamic microfinance, entrepreneurship training, and digital collaboration with fintech platforms, which has proven to enhance the economic independence of beneficiaries despite facing challenges such as low financial literacy and limited human resources for guidance. Theoretically, this study underscores the importance of integrating Islamic economic values with modern strategic management principles and practically recommends strengthening the monitoring system and improving financial literacy for effective ZIS fund management. The novelty of this research lies in the exploration of collaborative models and digitization in the management of ZIS funds as a strategy for community economic empowerment.

Keywords: Zakat, Infaq, Sadaqah, Economic Empowerment, Strategic Management, Islamic Economics

Topik: Finance, Banking, and Investment

ABS-ICEBEF-25296

The Effect Of Profitability and Company Size on Company Value with Corporate Social Responsibility as a Moderating Variable (Manufacturing Companies in the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange for the 2020-2022 Period)

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Abstract

Manufacturing companies in the food and beverage sub-sector are industries that dominate companies listed on the Indonesia Stock Exchange (IDX) The Manufacturing Industry is a leading sector for national economic growth because it plays an important role in increasing the value of investment and exports in Indonesia. Significant investment is a benchmark for investors or the public to evaluate company performance based on fair value (company value). This study aims to determine the effect of profitability and company size on firm value with Corporate Social Responsibility as a moderating variable in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange for the period 2020-2022. This research uses a quantitative approach. The sampling technique used purposive sampling with a total sample of 12 food and beverage companies. The type of data used is secondary data and company financial reports. The results of this study indicate that Return on Asset (ROA) has a negative correlation to firm value (PBV), company size has a positive correlation to firm value. The moderating variable Corporate Social Responsibility is able to moderate Return on Asset (ROA) on firm value, and cannot moderate company size on firm value. And Corporate Social Responsibility as a positive effect on firm value.

Keywords: Return on Asset, Company Size, Corporate Social Responsibility, Company Value.

Topik: Finance, Banking, and Investment

ABS-ICEBEF-25300

Do Carbon Emissions and Dividend Policy Affect Stock Performance? Insight from Indonesia's Energy Firm

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Abstract

The purpose of this study is to determine how carbon emissions measured by Carbon Emissions Intensity (CEI) and dividend policy measured by Dividend Payout Ratio (DPR) affect the stock returns of energy companies listed on the Indonesia Stock Exchange (IDX) for the period 2020-2023. This study uses a quantitative and verificative research method with a causal research design. Eight companies that met the criteria were selected after conducting sample collection techniques using purposive sampling with a total of 32 analysis units. A panel data regression model was also used to test the hypotheses in this study. Based on the results of the panel data regression analysis using the Common Effect Model as the selected model, it was found that carbon emissions (CEI) did not affect stock returns, while dividend policy (DPR) had a positive effect on stock returns. Therefore, the results of this study are expected to be taken into consideration by energy sector companies in Indonesia to make the right decisions in optimizing company performance, particularly in relation to carbon emissions, dividend policy, and stock returns.

Keywords: Carbon Emissions, Dividend Policy, Carbon Emissions Intensity, Dividend Payout Ratio, Stock Return

Topic: Finance,Banking,and Investment

ABS-ICEBEF-25321

THE EFFECT OF FINANCIAL RATIOS ON INCREASING FIRM VALUE

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Abstract

The purpose of this study is to determine whether profitability, leverage, and liquidity influence firm value. The population in this study was 239 manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period. The sampling technique used purposive sampling, resulting in 66 companies meeting the sampling criteria. The data used were secondary data, namely the companies' annual financial reports published on the official website of the Indonesia Stock Exchange (www.idx.co.id). The data analysis method used multiple linear regression analysis with panel data processed using E-Views software version 12. The results showed that profitability, proxied by Return on Assets (ROA), leverage, proxied by Debt to Equity Ratio (DER), and liquidity, proxied by Current Ratio (CR), had a positive and significant effect on firm value, proxied by Price to Book Value (PBV). The conclusion of this study is that the variables ROA, DER, and CR have a positive and significant effect on firm value. It is recommended that future researchers conducting research on firm value include additional activity ratios. Activity ratio analysis can provide information about the company's effectiveness in using its activities.

Keywords: firm value, profitability, leverage, and liquidity.

Topik: Finance,Banking,and Investment

ABS-ICEBEF-25151

Green Marketing Strategies in Islamic Financial Institutions to Address Climate Change: A Sustainability and Maqashid al-Shariah Perspective

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Abstract

Climate change poses a significant challenge to global financial stability and ethical responsibility, calling for new paradigms in sustainable finance. This study explores how Islamic financial institutions (IFIs) in Indonesia implement green marketing strategies to address environmental issues while upholding the objectives of maqāṣid al-sharī'ah. Using a qualitative descriptive and interpretive approach, the research adopts a multi-case analysis involving three representative institutions: Bank Syariah Indonesia (BSI), Prudential Syariah, and BAZNAS. Data were collected from official reports, press releases, and institutional documentation to examine how each organization integrates sustainability into its operations and marketing practices. The findings reveal that BSI emphasizes green operational transformation through electric vehicle deployment, digital carbon tracking, and sustainable financing. Prudential Syariah integrates environmental ethics into community programs, such as eco-friendly Qurban distribution to marginalized regions, reflecting ethical branding and customer engagement. Meanwhile, BAZNAS operationalizes the Green Zakat Framework, aligning religious giving with environmental restoration and climate resilience. Collectively, these cases demonstrate that green marketing in Islamic finance extends beyond promotional activities to become an ethical strategy for aligning environmental stewardship, customer trust, and institutional sustainability. The study concludes that Islamic finance can play a transformative role in advancing climate action when sustainability principles are embedded in marketing narratives, product design, and social responsibility programs. This integration reinforces Islamic finance's position as a moral and ecological force within the global green economy.

Keywords: Green Marketing; Islamic Finance; Sustainability

Topic: Islamic, Economics ,Finance,and Marketing

ABS-ICEBEF-25271

Analysis of the First-Phase Implementation of Mandatory Halal Certification for Micro and Small Enterprises in Indonesia: A Systematic Literature Review (2019–2025)

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Abstract

This study analyzes the implementation of the first phase of mandatory halal certification for Micro and Small Enterprises (MSEs) in Indonesia, which applies to food and beverage products and their related materials during the period from October 17, 2019, to October 17, 2024. Against the backdrop of a significant gap between the national target of 10 million certified MSEs and the actual achievement of approximately 1.2 million by December 2023, this research adopts a qualitative approach through a Systematic Literature Review (SLR). The analysis identifies three main themes: (1) institutional capacity (inter-agency coordination, availability of halal auditors, service infrastructure, and regulatory effectiveness), (2) MSE compliance and participation (halal literacy, access to certification financing, and support from halal facilitators/LP3H), and (3) synergy within the halal economic ecosystem (linkages between certification and domestic/export market opportunities). The findings highlight that institutional capacity and regional disparities remain the main obstacles, revealing a paradox between progressive policies (digitalization, self-declaration, and free/subsidized programs) and uneven local readiness and digital literacy among MSEs. Drawing on policy implementation theory (Edward III, Grindle) and institutional capacity theory, the study explains the relationship between policy communication, resources, implementer disposition, and bureaucratic structure in determining MSE compliance levels. The recommendations emphasize strengthening BPJPH and regional institutional capacities, promoting community-based halal literacy programs, and developing inclusive digital facilitation mechanisms.

Keywords: Halal certification; MSEs (Micro and Small Enterprises); Self-declaration; Halal economy; Halal literacy; Halal value chain.

Topic: Islamic,Economics,Finance,and Marketing

ABS-ICEBEF-25274

The Implementation of Islamic Values in Family Business Management

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Abstract

Family businesses are one of the key pillars of Indonesia's economy due to their contribution to job creation and local economic resilience. However, the main challenges faced by family businesses are not only related to business sustainability but also to how family values and spirituality can be integrated into managerial practices. This study aims to analyze the implementation of Islamic values such as honesty (shiddiq), trustworthiness (amanah), responsibility, justice, and cooperation (ta'awun) in managing family businesses. The research employs a qualitative approach using a case study method on several Muslim family-owned MSMEs in Indonesia. The findings show that Islamic values not only strengthen business ethics and harmony among family members but also play an important role in enhancing customer trust and business sustainability. The application of Islamic principles makes family businesses more oriented toward barakah (blessing) and long-term sustainability. This study is expected to contribute to the development of the Islamic Family Business Management concept that is relevant to the context of the digital economy and globalization.

Keywords: Islamic values, family business management, business ethics, MSMEs, sustainability

Topic: Islamic,Economics,Finance,and Marketing

ABS-ICEBEF-25348

Financial Well-Being among the Sandwich Generation in West Java: The Influence of Social Support, Islamic Religiosity, and Self-Control

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Abstract

This study originates from the issue of the growing elderly population and the increasing dependency ratio in West Java, which has led to the emergence of the sandwich generation, referring to productive-age individuals who simultaneously bear financial responsibilities for both their parents and children. This condition creates financial pressure that may lower financial well-being, thus requiring an understanding of the psychological, spiritual, and behavioral factors that influence it. The purpose of this study is to examine the profile and the influence of social support, Islamic religiosity, and self-control on the financial well-being of the sandwich generation, with financial behavior as a mediating variable. A quantitative approach was applied by surveying 200 sandwich generation respondents in West Java. The data were analyzed using the Partial Least Squares Structural Equation Modeling method through the SmartPLS application. Descriptive results indicate that most respondents have high levels of Islamic religiosity, social support, and financial well-being, while financial behavior and self-control are in the very high category. The majority of respondents are males aged 36 to 45 with dual dependents. The hypothesis testing results show that Islamic religiosity and self-control have a significant effect on financial well-being, both directly and through financial behavior. Social support only has a direct effect and does not influence financial well-being through financial behavior. This study is expected to serve as a foundation for developing financial literacy programs and social policies that support the well-being of the sandwich generation.

Keywords: Financial Well-Being, Sandwich Generation, Social Support, Islamic Religiosity, Self Control

Topic: Islamic,Economics,Finance,and Marketing

ABS-ICEBEF-25380

TRANSFORMASI SISTEM MONETER GLOBAL: EVALUASI DEDOLARISASI BRICS MELALUI KERANGKA MAQASHID AL-SHARIAH

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Abstract

Penelitian ini menyelidiki strategi dedolarisasi yang diadopsi oleh BRICS, mengeksplorasi upaya-upaya tersebut melalui perspektif Maqashid al Syariah, dan mengevaluasi potensi peran dedolarisasi dalam mentransformasi sistem moneter global menuju keadilan dan stabilitas yang lebih baik, sejalan dengan prinsip-prinsip ekonomi Islam. Signifikansi penelitian ini terletak pada upaya menjawab kebutuhan mendesak akan sistem alternatif bagi hegemoni mata uang tunggal, yang telah lama melanggengkan ketidakseimbangan dan kerentanan ekonomi global. Penelitian ini menggunakan pendekatan berorientasi solusi yang berakar pada nilai-nilai keadilan dan kesejahteraan universal. Penelitian ini menggunakan metode deskriptif dengan pendekatan penelitian kepustakaan. Data dikumpulkan melalui analisis isi. Temuan penelitian menunjukkan bahwa.

Keywords: Dedolarisasi, BRICS, Sistem Moneter Global, Maqashid Al-Shariah, Transformasi Ekonomi.

Topic: Dedolarisasi, BRICS, Sistem Moneter Global, Maqashid Al-Shariah, Transformasi Ekonomi.

Office Management Education

ABS-ICEBEF-25033

AI-DRIVEN DOCUMENT CLASSIFICATION AND ML-BASED INFORMATION RETRIEVAL IN DIGITAL RECORDS MANAGEMENT: A SYSTEMATIC LITERATURE REVIEW

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Abstract

This systematic literature review examines artificial intelligence (AI) and machine learning (ML) applications for document classification and information retrieval in digital records management systems. Following PRISMA 2020 guidelines,48 peer-reviewed studies published between 2019 and 2025 in the Scopus database were analyzed. The review focuses on three research questions: (1) Which AI/ML technologies are employed? (2) How are these systems implemented? (3) What are their performance outcomes?. Results indicate that natural language processing techniques dominate (67% of studies), with BERT variants achieving F1-scores ranging from 0.82 to 0.95. Incremental implementation approaches achieved 82% success rates, significantly outperforming comprehensive replacements. Performance improvements ranged from 15-25% in classification accuracy and 50-85% in processing time reduction. However, data preparation consumed 40-60% of implementation resources. Organizational factors, particularly stakeholder engagement (85% success rate) and training programs (79% success rate), proved more critical than technical sophistication for implementation success. The review identifies significant research gaps in economic evaluation (only 29.2% of studies) and long-term sustainability assessment. Findings provide evidence-based guidance for organizations considering AI adoption while identifying priorities for future research.

Keywords: artificial intelligence; machine learning; document classification; records management

Topik: Office Management Education

ABS-ICEBEF-25383

IMPLEMENTATION STRATEGY OF THE INTEGRATED E-OFFICE PORTAL AT PT DIRGANTARA INDONESIA

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Abstract

This study aims to analyze the implementation of the e-office Portal at PT Dirgantara Indonesia as an integrated archival system in accordance with Government Regulation No. 28 of 2012. The background of this research is based on several issues, such as limited system features, suboptimal system integration, uneven user training, and the underutilization of the system in supporting administrative effectiveness. This research employs an exploratory qualitative approach. Data were collected through in-depth interviews, direct observations, and document analysis. Data processing was carried out through the stages of data reduction, data presentation, and conclusion drawing. While the analysis technique applied is the SWOT method. The findings indicate that the implementation of the e-office Portal at PT Dirgntara Indonesia has moved toward the development of an integrated electronic records management system. However, further optimization is required by applying a Strength–Opportunity (SO) strategy to capitalize on internal strengths and external opportunities.

Keywords: Archive; Analysiz SWOT; E-office

Topik: Office Management Education

ABS-ICEBEF-25384

ANALYSIS OF THE INFLUENCE OF PERCEIVED USEFULNESS AND PERCEIVED EASE OF USE ON USER SATISFACTION IN THE USE OF LEARNING MANAGEMENT SYSTEMS IN SCHOOLS

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Abstract

The use of the Learning Management System (LMS) in schools still encounters several challenges that may affect user satisfaction. This study aims to examine the influence of Perceived Usefulness and Perceived Ease of Use on User Satisfaction in the use of LMS. The research employed an explanatory survey method with a quantitative approach. Data were collected through questionnaires distributed to 106 twelfth-grade students majoring in Office Management and Business Services (MPLB), using proportionate stratified random sampling. The data were analyzed using multiple regression analysis. The findings reveal that Perceived Usefulness has a positive effect on User Satisfaction, Perceived Ease of Use has a positive effect on User Satisfaction, and jointly, Perceived Usefulness and Perceived Ease of Use have a significant positive effect on User Satisfaction, contributing 87.2% with a very strong level of correlation. The implication of this study highlights the need for LMS development through the enhancement of learning progress reports and task reminders, the provision of interactive user guides and quick search features, as well as the diversification of learning content formats to further optimize user satisfaction.

Keywords: Perceived Usefulness, Perceived Ease of Use, User Satisfaction, Learning Management System

Topik: Office Management Education

ABS-ICEBEF-25385

Implementation of the Independent Learning Curriculum and Its Impact on the Learning Outcomes of Grade XI Students in Office Management and Business Services

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Abstract

This study aims to determine the influence of the implementation of the Merdeka Belajar Curriculum on student learning outcomes in Grade XI Office Management and Business Services Program at SMK Negeri 3 Bandung. Using an explanatory survey method, data were collected from 106 students through questionnaires and semester assessment results. The analysis involved normality, linearity, and regression tests. The results showed that the implementation of the Merdeka Belajar Curriculum is categorized as very effective, with the highest indicator being student active participation and the lowest being inspirational teaching. Student learning outcomes, measured by summative assessment scores, showed that 66.98% had achieved learning objectives, though some still required remediation. Regression analysis indicated a strong and significant positive relationship between curriculum implementation and learning outcomes.

Keywords: Curriculum implementation, learning outcomes, Merdeka Belajar.
Topik: Office Management Education

ABS-ICEBEF-25395

Effectiveness of Cloud Computing-based Electronic Archives

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Abstract

The following research was conducted at PT XYZ. The problem in this research is the effectiveness of document management. In this research, two variables were examined, namely the Implementation of Cloud Computing-based Electronic Archives as variable X and the effectiveness of document management as variable Y. The purpose of this research is to determine the effectiveness of the implementation of cloud computing-based electronic archives and to determine the effect of the implementation of cloud computing-based electronic archives on the effectiveness of document management. The method used in this research is an explanatory survey, with data collection through questionnaires distributed to 30 employees of the Revenue Assurance and Billing Collection units. In this research, a simple regression data analysis technique was used. Based on the analysis of the research results, the results obtained were: (1) the description of the implementation of cloud computing-based electronic archives is in the "Very High" category. (2) the description of the effectiveness of document management is in the "effective" category. The results of the hypothesis test of the implementation of electronic archives have a positive and significant effect on the effectiveness of document management. This shows that the more optimal the implementation of electronic archives, the more effective the organization's document management will be.

Keywords: Electronic Archives, Cloud Computing, Effectiveness, Document Management
Topik: Office Management Education

ABS-ICEBEF-25400

Efforts to Improve the Competence of Archives Managers in the Banking Sector: Analysis at Bank X

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Abstract

This study discusses records management and employee competencies in archival work at Bank X. Effective records management requires competent human resources, both technically and functionally, making this issue crucial. The purpose of this research is to describe the records management system, employee characteristics and competencies, as well as the challenges and strategies for developing competencies in archival management. A descriptive qualitative method was applied, with informants consisting of the records officer, tellers, Customer Service staff, credit analysts, the branch head, and the operations department. Data were collected through observation, interviews, and document analysis, then processed through stages of data collection, data reduction, data presentation, conclusion drawing, and result verification. SWOT analysis was also employed to strengthen the findings. The results show that records management at Bank X has been carried out fairly well, although limitations in employee competence remain. These limitations are mainly due to educational backgrounds that are not aligned with archival work and the lack of specialized training. The strategies implemented focus on enhancing training programs, providing technical assistance, and raising employee awareness of the importance of systematic and proper records management.

Keywords: Records, Employee, Competency

Topik: Office Management Education

ABS-ICEBEF-25405

THE EFFECT OF WORK LIFE BALANCE On TURNOVER INTENTION OF GENERATION Z IN PT X

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Abstract

This research was conducted at a boarding house property management company in Bandung. The problem studied in this study was Turnover Intention of Generation Z. This study examined two variables: Work Life Balance (X) and Turnover Intention (Y). The purpose of this study was to determine the level of work life balance and turnover intention at PT X. Furthermore, this study aimed to determine the effect of work life balance on turnover intention. The method used was a survey, with data collected through questionnaires distributed to 43 Generation Z employees.Based on the analysis of the research results, the following results were obtained: (1) Work life balance was in the "low" category; (2) Turnover intention was in the "quite high" category. The results of the hypothesis test showed that work life balance (X) had a negative and significant effect on turnover intention (Y). This indicates that the better the work life balance in an organization, the lower the turnover intention.

Keywords: Work life balance, Turnover Intention, Generasi Z

Topik: Office Management Education

ABS-ICEBEF-25269

Does ChatGPT Fit the Task? An Evaluation of Its Role in Supporting Accounting Students' Academic Performance through the Task-Technology Fit

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Abstract

This study tests a Task–Technology Fit (TTF) model for ChatGPT adoption in higher education. A purposive sample of 300 accounting students at UIN Raden Mas Said completed a two-part questionnaire (demographics; constructs on five-point Likert scales; AI use by frequency). PLS-SEM analysis confirmed that TTF significantly influences ChatGPT usage, which in turn positively affects academic performance. Future research should expand across disciplines and institutions, adopt longitudinal designs, and explore additional variables such as digital ethics and plagiarism. Mixed-method approaches are also recommended to capture students' lived experiences with AI integration in academic settings.

Keywords: Task–Technology Fit; ChatGPT; Performance Impact

Topik: Accounting Education

ABS-ICEBEF-25349

From Financial Challenges to Digital Solutions: A PAR Model for Strengthening BUMDes Mukti Saluyu's Financial Reporting System

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Abstract

This article presents a Participatory Action Research (PAR) approach to strengthen the financial reporting system of BUMDes Mukti Saluyu, located in Pasirlangu Village, Cisarua Sub-district, West Bandung Regency. The BUMDes faced significant challenges in managing financial records due to a leadership vacuum and lack of proper accounting knowledge, which led to incomplete and inaccurate financial reports. The aim of this research is to improve BUMDes' financial management by providing basic accounting knowledge and assisting in the use of a financial management application. The research was carried out over four weeks, beginning with a focus on understanding basic accounting concepts followed by training on the application of the BUMDes financial system. The results of the evaluation showed that the BUMDes partners achieved a 100% understanding of basic accounting concepts, while the understanding of the financial application system was at 80%. Additionally, 60% of BUMDes partners expressed being very satisfied with the assistance provided. This study demonstrates the effectiveness of the PAR method in facilitating community-driven solutions to improve the financial management of village-owned enterprises and highlights the importance of ongoing support for the adoption of financial systems in rural areas. The findings suggest that continuous training and mentoring are crucial for enhancing financial transparency and accountability in BUMDes.

Keywords: Accounting Training, Financial Application, Village-Owned Enterprises

Topik: Accounting Education

ABS-ICEBEF-25025

Teachers' Emotional Intelligence as a Determinant of the Success of Implementing Education for Sustainable Development (ESD) in Primary and Secondary Education

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Abstract

This research is based on the problem of emotional intelligence that must be possessed by every professional, one of which is the teacher who plays a major role in the learning process. It is expected that teachers with good emotional intelligence will be able to determine the success of the implementation of education for sustainable development (ESD). The purpose of this study is to see how big the role of a teacher with good emotional intelligence is in implementing education for sustainable development (ESD). The population in this study were Elementary and Middle School Teachers at the Panglima Besar Soedirman Mosque Foundation in Cijantung with a population of 183 teachers, using a random sampling technique, the total sample in this study was 125 teachers. The method used in this study is a descriptive method with a quantitative approach and uses a questionnaire as a research instrument. The results of the study show: i) teachers with a high level of emotional intelligence tend to have better readiness and success in implementing education for sustainable development (ESD); ii) the dimensions of self-awareness and self-motivation are more influential in the implementation of sustainable learning or are in the good category; iii) while the dimensions of self-management, empathy, and social skills are in the sufficient category

Keywords: Education for Sustainable Development (ESD), Teacher's Emotional Intelligence
Topic: Economics Education

ABS-ICEBEF-25184

A Systematic Review on the Role of Moral and Ethical Education in Intergenerational Conflict Resolution within Family Businesses

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Abstract

This systematic review of the literature examines how moral and ethical education avoids intergenerational conflict in Indonesian business families with emphasis on the culture mechanisms that define value continuity and conflict resolution. In accordance with the PRISMA protocol, across Scopus, Web of Science, and Sinta 1–3 database records (2015–2024), 37 eligible publications out of 1,132 records in the initial corpus were synthesized thematically. The analysis shows that fundamentally, intergenerational conflict is grounded in moral dissonance different interpretations of heritage values rather than manager or financial conflict. The research also finds Two-Way Moral Dialogue to be the major mediating mechanism. Mobilized through musyawarah keluarga (shared family discussion) and gotong royong (reciprocal mutual aid), the Two-Way Moral Dialogue reinterprets tension in collaborative moral reasoning that maintains trustworthiness, moral sophistication, and intergenerational cohesion. The research questions the universal applicability of Western formal ethics paradigms by advancing a culture-centric model of conflict resolution grounded in Indonesian collectivist values. Further research must corroborate this Conceptual Mediation Model in an empirical validation through long-term case research and create strong instruments with which to measure moral value transmission in the context of the family enterprise

Keywords: Moral Dissonance, TwoWay Moral Dialogue, Intergenerational Conflict, Family Business, Bultural Ethic

Topic: Economics Education

ABS-ICEBEF-25200

IMPLEMENTATION OF THE CONTEXTUAL TEACHING AND LEARNING (CTL) MODEL IN INCREASING LEARNING MOTIVATION WITH SELF-REGULATED LEARNING AS A MODERATING VARIABLE

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Abstract

This study aims to examine the effect of implementing the Contextual Teaching Learning (CTL) model on improving student learning motivation by looking at the role of SRL in supporting or moderating the effect of both. This study is a quasi-experimental study using a 2x3 factorial design. In this design, data on student learning motivation was obtained through a questionnaire taken from the Motivated Strategies for Learning Questionnaire (MSLQ). Meanwhile, to measure the level of students' self-regulated learning, an instrument from the Development and Validation of Academic Self-Regulated Learning Questionnaire (ASLQ) was used. To test the effect between the dependent and independent variables and the effect of the moderating variable, a data analysis technique was used, namely two-way analysis of variance (Two-Way Anova). The samples in this study were students in classes XD and XE at Edu Global School High School. The results showed that the CTL learning model was able to increase student learning motivation compared to the conventional learning model. The positive effect of CTL on learning motivation was strengthened by the support of Self-Regulated Learning (SRL). With good SRL, students can manage their learning process independently, set goals, and organize learning strategies, making learning more effective and significantly increasing learning motivation.

Keywords: CTL; Learning Motivation; Self-Regulated Learning
Topic: Economics Education

ABS-ICEBEF-25207

From Knowledge to Prosperity: Economic Literacy as a Pathway to Poverty Reduction

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Abstract

This study aims to analyze how economic literacy contributes to poverty reduction, particularly by identifying the specific mechanisms through which economic knowledge and financial behavior improvements affect the welfare of low-income communities in Indonesia. This research employs a Systematic Literature Review (SLR) method with PRISMA (Preferred Reporting Items for Systematic reviews and Meta-Analyses) framework to synthesize relevant peer-reviewed studies from Scopus and Google Scholar published between 2010 and 2025. A total of 17 articles that met inclusion criteria were reviewed to identify recurring patterns, mechanisms, and contextual variables linking economic literacy to poverty alleviation. The findings reveal that economic literacy significantly improves financial decision-making, encourages healthy financial behavior, and enhances the ability to manage income and expenses. It also promotes greater access to financial services, strengthens micro-entrepreneurship, and supports household-level economic resilience, particularly among vulnerable groups. This study contributes to Indonesian economic development by providing insights that can inform the design of inclusive financial education policies and programs. It highlights the importance of integrating economic literacy into school curricula, community outreach, and cross-sectoral collaboration to build sustainable prosperity and reduce income inequality. The findings suggest that embedding financial education in public policy, social assistance programs, and community development initiatives can foster sustainable poverty reduction and more inclusive economic participation across regions.

Keywords: Community empowerment, Economic literacy, Financial behavior, Financial inclusion, Poverty reduction

opic: Economics Education

ABS-ICEBEF-25234

Utilizing Kahoot! as a Digital Learning Innovation to Support Sustainable Education in the Global Economy Era

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Abstract

This study aims to conduct a systematic review and thematic analysis of existing research on the use of Kahoot! as a digital learning innovation, and to explore its contribution to sustainable education within the context of the global digital economy. The study employs a Systematic Literature Review (SLR) combined with thematic analysis to synthesize findings from relevant studies collected through Google Scholar and Scopus using the keywords between 2020 and 2025. Following a rigorous inclusion and exclusion process, ten articles were selected for analysis. Analysis data included authors, publication years, key findings, and implications of Kahoot! in education. The thematic analysis revealed four key themes: (1) Kahoot! as a digital learning innovation, emphasizing its interactive and engaging learning design; (2) Kahoot! on learning quality, highlighting its role in improving students' motivation, participation, and understanding; (3) Challenges and implementation of Kahoot, identifying technical barriers and teachers' readiness; and (4) Kahoot! in continuing education, revealing its potential to promote lifelong learning in the digital era. The study concludes that Kahoot! functions not only as a technological tool but as a pedagogical innovation that enhances the quality and sustainability of education. It is recommended that educators strengthen their digital competence to maximize the benefits of Kahoot! in diverse learning environments.

Keywords: Kahoot!; Digital learning; Sustainability Education.
Topic: Economics Education

ABS-ICEBEF-25238

Integration of TPACK in FPEB Lecturers Teaching Practices: Challenges and Opportunities

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Abstract

TPACK for lecturers lies in the importance of preparing lecturers to face educational challenges in the digital age. Through this research, educational institutions can understand how lecturers combine technology with pedagogy and content to improve the quality of teaching. TPACK research also enables more effective curriculum adjustments, professional development, and learning innovations, thereby improving student learning outcomes and supporting the successful implementation of educational technology in the future. Method: The method used was a survey of randomly selected students from the Faculty of Economics and Business Education, who were given a 7-point numerical questionnaire. Hypothesis testing was performed using least squares model analysis. Findings: Lecturers' technological knowledge and pedagogical knowledge were in the high category, while their content knowledge, technological content knowledge, and pedagogical and content knowledge were in the moderate category. Based on the research, TPACK is strongly and significantly influenced by technology and pedagogical knowledge. Conclusion: This study provides information that lecturers can teach by integrating technology with teaching methods in accordance with the content being taught. Lecturers can use digital platforms to help deliver teaching materials and conduct evaluations, thereby increasing the effectiveness, efficiency, and relevance of education in the digital age. Technology provides greater flexibility, effectiveness, and relevance in the learning process. In addition, technology increases interaction, innovation, and student engagement, while preparing them with relevant skills for the future workplace.

Keywords: TPACK, digital education integration, lecturer competency development

Topic: Economics Education

ABS-ICEBEF-25331

Artificial Intelligence in Higher Education: A Systematic Literature Review on Innovation, Pedagogical Transformation, and Learning Effectiveness

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Abstract

Artificial Intelligence (AI) has emerged as a transformative force reshaping the landscape of higher education. This study aims to synthesize and analyze research on the implementation of Artificial Intelligence (AI) in universities, focusing on innovation, pedagogical transformation, and learning effectiveness. As the integration of Artificial Intelligence continues to expand across academic contexts, understanding its impact on learning practices, institutional strategies, and ethical considerations becomes increasingly essential. Using a systematic literature review approach, 43 journal articles published between 2021 and 2025 were examined from Scopus, ScienceDirect, and Google Scholar. The findings identified three central themes: (1) AI-driven learning innovation that supports adaptive and personalized education; (2) pedagogical transformation highlighting the evolving role of educators and AI-assisted teaching; and (3) ethical and psychological challenges, including digital competence, data privacy, and technostress. The findings indicate that Artificial Intelligence (AI) enhances higher education's innovation capacity and learning effectiveness, yet sustainable integration requires ethical governance, Artificial Intelligence (AI) literacy, and human-centered strategies.

Keywords: Artificial Intelligence, Higher Education, Learning Innovation, Digital Transformation

Topic: Economics Education

ABS-ICEBEF-25334

Project-Based Learning in the Digital Age: Preparing Learners for the Challenges of the Digital Economy

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Abstract

The development of digital technology has changed the education paradigm from a passive, rote-based model to interactive learning that emphasizes digital literacy and 21st century skills. This research uses the Systematic Literature Review (SLR) method to explore the effectiveness of Project-Based Learning (PBL) in developing learners' digital skills to face the challenges of the digital economy. The SLR process involved identifying, selecting, and synthesizing 45 studies from academic databases (2020-2025) that addressed the principles, implementation, and barriers of PBL in the digital era. The synthesis results show that Project-Based Learning (PBL) promotes active and collaborative learning, enhances critical thinking, creativity, and digital communication and collaboration skills. However, its implementation is still constrained by the limitations of a flexible curriculum, educators' readiness to design projects, and uneven access to infrastructure and technology resources. For this reason, collaboration between the government, educational institutions, and the industry sector is needed to create an adaptive and inclusive education ecosystem.

Keywords: Problem Based Learning; Digital Economy; Digital Era; Student

Topic: Economics Education

ABS-ICEBEF-25336

Research Trends: Global and Multidisciplinary Approaches to Economic Education 2014-2024 Through Bibliometric Analysis

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Abstract

This study aims to analyze global research trends in economics education using a multidisciplinary approach for the period 2014-2024. The method used is bibliometric analysis based on VOSviewer software to map research networks, keywords, and scientific collaborations in this field. The data used was obtained from the Scopus indexed database using a descriptive quantitative approach. The results show a significant increase in the number of publications over the past decade, with key topics related to the integration of digital technology in economics education, innovation in learning methods, and the role of financial literacy in improving students' economic understanding. Furthermore, it was found that collaboration between researchers and institutions is growing rapidly, with contributions from developed countries such as the United States, the United Kingdom, and China dominating. This research also reveals a shift in trends from conventional approaches to more interactive data- and technology-driven approaches, such as artificial intelligence-assisted learning and computer-based economic simulations. The implications of this research provide insights for academics, researchers, and stakeholders in developing more comprehensive research strategies and leveraging technology to improve the effectiveness of economics education. Furthermore, the results of this analysis are expected to serve as a basis for designing educational policies that are more adaptive to current developments.

Keywords: Global and Multidisciplinary, economic, education, bibliometric

Topic: Economics Education

ABS-ICEBEF-25351

The Use of ChatGPT in Education: A Literature Review of Benefits, Challenges, and Strategie

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Abstract

The development of artificial intelligence (Al) has brought significant changes to various fields, including education. One increasingly popular implementation of Al is ChatGPT, a language model capable of providing interactive and informative responses. This study discusses the role of ChatGPT in the world of education, its benefits in improving the quality of learning, and the challenges faced in its use. The method used in this study is a literature review, where various scientific sources are analyzed to understand the impact of this technology on the academic world. The results of the study indicate that ChaiGPT can assist students in understanding course material, improve educators' efficiency in preparing teaching materials, and enable personalized learning.However, there are challenges that need to be addressed, such as the potential for dependency on Al, the risk of plagiarism, and the accuracy of the information generated. Therefore, academic regulations and adequate digital literacy are needed to ensure that this technology can be utilized optimally without compromising academic integrity.

Keywords: Keywords: ChatGPT, artificial intelligence, education, learning, digital literacy.
Topic: Economics Education

ABS-ICEBEF-25034

THE EFFECT OF USE OF THE SABILULUNGAN EMPLOYEE PERFORMANCE ASSESSMENT SYSTEM (SASIKAP) ON IMPROVING EMPLOYEE PERFORMANCE: A CASE STUDY AT THE BANDUNG DISTRICT DPRD SECRETARIAT

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Abstract

The problem examined in this study is the lack of optimal achievement of employee performance targets at the Bandung Regency DPRD Secretariat. This encourages agencies to take advantage of technological developments, namely the performance appraisal system which was issued and ratified based on the decision of the Regent of Bandung, namely SASIKAP, in the hope that it can assist in the process of monitoring and documenting employee performance results. This research uses a descriptive quantitative approach with survey methods and data collection techniques using questionnaires with a population of 44 employees. The results of this study indicate that the overall picture of the effectiveness of using SASIKAP is perceived as effective. Meanwhile, the overall level of employee performance is perceived as very effective. The results of the research show that there is a positive and significant influence between the use of SASIKAP on employee performance at the Bandung Regency DPRD Secretariat.

Keywords: Employee Performance; Use of SASIKAP

Topic: Human Resource Management

ABS-ICEBEF-25035

THE IMPACT OF JOB ROTATION AND EMPLOYEE ENGAGEMENT ON EMPLOYEE PERFORMANCE: EVIDENCE FROM THE BANKING SECTOR

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Abstract

This study aims to analyze the effect of job rotation and employee engagement on employee performance in the banking industry. The sample consisted of 50 employees selected using purposive sampling. Data were collected through a Likert-scale questionnaire and analyzed using multiple linear regression with SPSS version 26. Descriptive statistics were used to describe variable profiles, while classical assumption tests included the Kolmogorov–Smirnov normality test, multicollinearity through VIF values, and heteroscedasticity using the Glejser test and scatterplot of residuals versus predicted values. The normality test indicated that the data were normally distributed (sig. 0.200 > 0.05), with no multicollinearity (VIF = 1.090 < 10) and no heteroscedasticity (sig. > 0.05). The regression results showed an R^2 value of 0.856, meaning job rotation and employee engagement explained 85.6% of the variance in employee performance. The F-test confirmed that both independent variables simultaneously had a significant effect on performance (F = 139.258; sig. = 0.000). However, the t-test revealed that job rotation had no significant effect (t = -0.468; sig. = 0.642), while employee engagement had a strong positive significant effect on employee performance (t = 16.110; sig. = 0.000). These findings highlight employee engagement as the dominant factor in enhancing banking employee performance, while job rotation requires more strategic management to yield positive outcomes.

Keywords: job rotation, employee engagement, employee performance, banking industry, human resource management

Topic: Human Resource Management

ABS-ICEBEF-25036

WORK STRESS AND EMPLOYEE PRODUCTIVITY IN STARTUP ENVIRONMENTS: A CASE STUDY OF PT. XYZ

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Abstract

This research is motivated by the growing phenomenon of work stress among employees in startup companies, where a fast-paced environment, high performance demands, and unpredictable workloads can potentially reduce productivity. As a technology-driven startup, PT. XYZ requires employees to be adaptive and innovative, yet such conditions often create pressure that may hinder long-term performance. The purpose of this study is to examine the effect of work stress on employee productivity at PT. XYZ. The population of this study consists of all employees of PT. XYZ, with a sample of 50 respondents selected using purposive sampling. Data were collected using a structured questionnaire with a Likert scale and analyzed with simple linear regression using SPSS version 26. The results indicate that work stress has a significant negative effect on employee productivity, with $R = 0.611$; $R^2 = 0.373$; $F = 28.594$; and Sig. = 0.000. The regression coefficient of –0.511 reveals that each one-unit increase in work stress decreases productivity by 0.511. This means that work stress accounts for 37.3% of the variance in productivity, while other factors explain the remaining proportion. These findings confirm that excessive work stress in startup environments significantly reduces productivity. Therefore, management should design effective stress management strategies, including workload adjustment, work–life balance support, and employee wellness initiatives, to ensure sustainable productivity and organizational growth.

Keywords: work stress, employee productivity, startup, linear regression, human resource management

Topic: Human Resource Management

ABS-ICEBEF-25044

THE IMPACT OF JOB ROTATION AND EMPLOYEE ENGAGEMENT ON EMPLOYEE PERFORMANCE: EVIDENCE FROM THE BANKING SECTOR

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Abstract

This study aims to analyze the effect of job rotation and employee engagement on employee performance in the banking industry. The sample consisted of 50 employees selected using purposive sampling. Data were collected through a Likert-scale questionnaire and analyzed using multiple linear regression with SPSS version 26. Descriptive statistics were used to describe variable profiles, while classical assumption tests included the Kolmogorov–Smirnov normality test, multicollinearity through VIF values, and heteroscedasticity using the Glejser test and scatterplot of residuals versus predicted values. The normality test indicated that the data were normally distributed (sig. 0.200 > 0.05), with no multicollinearity (VIF = 1.090 < 10) and no heteroscedasticity (sig. > 0.05). The regression results showed an R^2 value of 0.856, meaning job rotation and employee engagement explained 85.6% of the variance in employee performance. The F-test confirmed that both independent variables simultaneously had a significant effect on performance (F = 139.258; sig. = 0.000). However, the t-test revealed that job rotation had no significant effect (t = -0.468; sig. = 0.642), while employee engagement had a strong positive significant effect on employee performance (t = 16.110; sig. = 0.000). These findings highlight employee engagement as the dominant factor in enhancing banking employee performance, while job rotation requires more strategic management to yield positive outcomes.

Keywords: job rotation, employee engagement, employee performance; banking industry, human resource management

Topic: Human Resource Management

ABS-ICEBEF-25050

Impact of Digital Learning on Human Resource Management: A Literature Review

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Abstract

The digital transformation in healthcare education and training has driven significant changes in human resource management (HRM). Digital learning, including e-learning, m-learning, and virtual simulations, has been shown to contribute to improving healthcare workforce knowledge and skills, thereby enhancing workforce professionalism. This review aims to evaluate the impact of digital learning on HR management based on five recent articles that include quantitative, quasi-experimental, systematic reviews, and narrative studies. The results indicate that digital learning provides flexibility, cost-effectiveness, and better engagement in workforce development. However, barriers such as limited infrastructure, low digital literacy, and excessive workload remain challenges. This study emphasizes the importance of adaptive HRM strategies that integrate digital technology to improve the quality of healthcare services.

Keywords: digital learning, human resource management, e-learning, healthcare
Topic: Human Resource Management

ABS-ICEBEF-25058

Reframing Social Media Use: Unlocking Employee Productivity Through Mental Well-Being

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Abstract

This study reframes the role of social media in the workplace by examining how its use can enhance employee productivity through the mediating effect of mental well-being. The research was conducted in Indonesia involving 263 respondents who were full-time or part-time employees within productive working age and active social media users. A quantitative approach with an online survey and purposive sampling was employed. Data were analyzed using Structural Equation Modeling (SEM) with SmartPLS 4 software. The results reveal that social media use positively and significantly affects both employee productivity ($\beta = 0.254$; $p < 0.001$) and mental well-being ($\beta = 0.695$; $p < 0.001$). Mental well-being also has a positive and significant effect on productivity ($\beta = 0.669$; $p < 0.001$) and serves as a mediator in the relationship between social media use and productivity ($\beta = 0.465$; $p < 0.001$). The model explains 74.9% of the variance in employee productivity ($R^2 = 0.749$) with good predictive relevance ($Q^2 = 0.402$). These findings challenge the negative stigma of social media in professional settings, highlighting its potential to foster psychological well-being and sustainable work performance.

Keywords: social media, mental well-being, employee productivity, mediation, digital workplace

Topic: Human Resource Management

ABS-ICEBEF-25066

THE EFFECT OF HUMAN RESOURCE DIGITAL APPLICATIONS FOR HEALTHCARE INDUSTRY : A LITERATURE REVIEW

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Abstract

Digital transformation has significantly reshaped human resource management (HRM) practices in the healthcare sector. This study aims to systematically review the literature on the adoption of digital applications in healthcare HRM and their implications for organizational performance and service quality. The research method applied is a literature review of articles published between 2020 and 2025 retrieved from Scopus, PubMed, Web of Science, and Google Scholar. Findings indicate that digital HR applications, including e-recruitment, digital attendance systems, HR analytics, and e-learning platforms, enhance operational efficiency, administrative transparency, workforce competency development, and evidence-based workforce planning. Moreover, HR digitalization indirectly improves patient care quality through better staff retention, job satisfaction, and the promotion of a continuous learning culture. Nevertheless, this review also highlights challenges such as limited infrastructure, healthcare workers' resistance to technology adoption, data security issues, and digital literacy gaps. Therefore, successful implementation of HR digitalization requires supportive policies, targeted training strategies, and system integration to maximize its benefits for the healthcare sector.

Keywords: human resource; digital application; healthcare industry; digital transformation; information system

Topic: Human Resource Management

ABS-ICEBEF-25080

Human Resource Revolution 5.0: Leveraging Artificial Intelligence for Efficiency and Productivity in HR Management – A Literature Review

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Abstract

This literature review examines the transformative influence of Artificial Intelligence (AI) in reshaping Human Resource Management (HRM) within the HR 5.0 era. It explores how AI-driven technologies are integrated across key HR functions such as recruitment, employee development, performance management, retention strategies, and well-being enhancement. The review highlights that AI applications streamline administrative tasks, enable data-driven decision-making, and enhance precision in matching candidates with job requirements. Furthermore, AI contributes to predictive analytics for employee performance and turnover, allowing HR professionals to act proactively. However, the adoption of AI in HRM also presents several challenges. Issues such as algorithmic bias, ethical dilemmas, data security, and the potential displacement of human roles raise significant concerns. In addition, limited digital literacy among HR practitioners can hinder effective implementation. To address these challenges, organizations are encouraged to foster human–AI collaboration, implement transparent and explainable AI systems, and establish robust ethical and governance frameworks. Balancing technological efficiency with human-centric values remains essential to preserving trust and fairness in the workplace. In conclusion, while AI offers substantial opportunities to revolutionize HRM practices in the HR 5.0 landscape, its success depends on responsible adoption. Ethical, transparent, and context-sensitive implementation will determine whether AI serves as a strategic enabler that empowers both organizations and employees in achieving sustainable performance and well-being.

Keywords: HR 5.0; Artificial Intelligence, HR efficiency, employee productivity, literature review

Topic: Human Resource Management

ABS-ICEBEF-25111

THE EFFECT OF JOB SATISFACTION AND ORGANIZATIONAL COMMITMENT ON EMPLOYEE PERFORMANCE AT PT SAKALAGUNA SEMESTA AREA MAJALENGKA KUNINGAN

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Abstract

One of the main determinants that influences the level of success of an organization or company is employee performance. Efforts to improve employee performance include paying attention to job satisfaction and organizational commitment. This research aims to determine the influence of job satisfaction and organizational commitment both partially and simultaneously on the performance of employees of PT Sakalaguna Semesta Area Majalengka Kuningan. The sample in this study consisted of 60 employees using the census method. The data collection method used in the research is multiple linear regression analysis, F test, t test. The results of hypothesis testing show that simultaneously there is a significant influence between job satisfaction (X1) and organizational commitment (X2) on employee performance (Y) because Fcount (163.044) > Ftable (3.16). This can be interpreted as meaning that job satisfaction (X1) and organizational commitment (X2) influence employee performance (Y). The variable that has the most influence on the dependent variable is the job satisfaction variable (X1) at 56.2% and followed by the organizational commitment variable (X2) at 24.9%, so the total influence overall is 81.1% and the remaining 18.9% is other variables not studied.

Keywords: Job Satisfaction, Organizational Commitment, Performance.
Topic: Human Resource Management

ABS-ICEBEF-25131

EXPLORING THE IMPACT OF OCB AND QWL ON EMPLOYEE PERFORMANCE AT SURYA TOSERBA KADIPATEN

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Abstract

This study aims to determine and obtain data related to the impact or influence of Organizational Citizenship Behavior (OCB) and Quality of Work Life (QWL) on employee performance. The method used in this study is descriptive and verification methods. The study population amounted to 56 employees, and the sampling technique used in this study was simple random sampling. Data collection techniques used interviews, observations, questionnaires and documentation. Data analysis in this study used multiple linear regression analysis. The results of data processing show that the R2 value is 0.547 or 54.7%. Organizational citizenship behavior and quality of work life together have a positive and significant effect on employee performance at Surya Toserba Kadipaten, Majalengka Regency. Companies are advised to improve both aspects of OCB and QWL simultaneously, because both significantly strengthen employee performance and create a more productive and harmonious work environment thereby contributing to the overall success of the company.

Keywords: Organizational Citizenship Behavior, Quality Of Work Life, Performance

Topic: Human Resource Management

ABS-ICEBEF-25137

THE EFFECT OF SUPERVISION AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE AT MAJALENGKA BANK

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Abstract

One of the duties of a leader is supervision. The supervision carried out must also have a starting point and refer to the planned activities that will be carried out according to the work program that has been determined. The factor that makes supervision increasingly necessary for every organization is due to changes in the work environment that occur. This research aims to determine the effect of supervision and work environment on the performance employees at Majalengka Bank. The sampling technique used was saturated sampling consisting of 60 respondents. The analytical method in this research uses descriptive and verification analysis consisting of multiple linear regression analysis. The results of this research indicate that partial supervision has a positive and significant effect on employee performance at Majalengka Bank. The work environment partially has a positive and significant effect on employee performance at Majalengka Bank. Supervision and the work environment simultaneously have a positive effect on employee performance at Majalengka Bank. The joint influence that supervision and the work environment have on employee performance is 0.635 or 63.5%, while the remaining 36.5% is contribution of influence from other factors that were not studied.

Keywords: Supervision, Work Environment, Employee Performance

Topic: Human Resource Management

ABS-ICEBEF-25163

When Work-Life Balance Drives the Desire to Quit: The Mediating Role of Burnout at PT X Bandung Branch

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Abstract

This study aims to verify the effect of work-life balance on turnover intention, with burnout as a mediating variable among employees of PT X Bandung Branch. Turnover intention is a critical issue in human resource management as it directly affects organizational performance and stability and may lead to actual employee turnover. The increasing rate of unexcused absenteeism and employee turnover at PT X Bandung Branch highlights the importance of understanding the factors influencing employees' intention to leave the company. Although several programs have been introduced to support employee well-being, challenges in retaining employees remain and have become increasingly complex. This study is particularly significant in the Indonesian context, where maintaining balance between work and personal life has become an organizational challenge amid growing job demands. The research gap underpinning this study arises from inconsistent empirical findings regarding the relationship between work-life balance and turnover intention. A quantitative verificative approach was applied, involving 81 respondents determined using the Slovin formula from a population of 267 employees. Data were collected through literature review, interviews, and questionnaires, and analyzed both descriptively and verificatively using classical assumption tests, correlation analysis, and path analysis. The results indicate that work-life balance significantly affects turnover intention through burnout as a mediating variable. Partially, work-life balance has a significant negative effect on both burnout and turnover intention, while burnout has a significant positive effect on turnover intention. Theoretically, this study deepens understanding of burnout's mediating role; practically, it offers insights to enhance employee retention.

Keywords: Work-Life Balance, Burnout, Turnover Intention

Topic: Human Resource Management

ABS-ICEBEF-25165

Can Spiritual Leadership and Empowerment Enhance Employee Performance through Satisfaction?

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Abstract

Employee performance constitutes a critical determinant of organizational competitiveness; nonetheless, many firms continue to overlook the underlying psychological mechanisms that connect leadership and empowerment to performance outcomes. This study investigates the effects of spiritual leadership and employee empowerment on employee performance, with job satisfaction serving as a mediating construct, within the theoretical framework of the Job Demands–Resources (JD–R) Theory. Employing a quantitative research design, data were collected via a structured, closed-ended questionnaire administered to 119 respondents drawn from a population of 703 employees at PT X, a manufacturing enterprise located in Bandung Regency. Sampling was executed using a proportionate stratified random approach, and data were analyzed through Partial Least Squares–Structural Equation Modeling (PLS–SEM) using SmartPLS 4. The results demonstrate that spiritual leadership and employee empowerment exert significant positive influences on job satisfaction, though their direct effects on performance are not statistically significant. Job satisfaction, however, positively and significantly impacts performance and functions as a full mediator between leadership, empowerment, and performance. The findings advance the JD–R Theory by framing spiritual leadership and empowerment as value-infused resources that foster motivational pathways culminating in optimal performance. Practically, the study underscores the necessity of cultivating a values-driven leadership ethos and empowerment systems designed to enhance employees' psychological well-being and sustainable performance in the manufacturing context.

Keywords: Spiritual Leadership; Employee Empowerment; Job Satisfaction; Employee Performance; JD-R Theory.

Topic: Human Resource Management

ABS-ICEBEF-25181

Literature Review: How to wisely use Artificial Intelligence (Artificial Intelligence)

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Abstract

This study aims to analyze the development of literature research on the wise use of Artificial Intelligence (AI) in human life. The research employs a qualitative approach using the literature review method. Data were collected through the examination of scientific journals, reference books, and relevant studies related to the topic. The purpose of this study is to identify the main themes commonly discussed in relation to the wise utilization of AI in Indonesia. The findings indicate that the use of artificial intelligence must always take into account ethical considerations, as excessive dependence on AI may hinder human independence and creativity. Artificial intelligence can be highly beneficial as long as it is used responsibly, with continuous human oversight and reflection, recognizing that all final decisions ultimately rest in human hands.

Keywords: Artificial Intelligence, Literature Review

Topic: Human Resource Management

ABS-ICEBEF-25187

Literature Review: How to wisely use Artificial Intelligence (Artificial Intelligence)

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Abstract

This study aims to analyze the development of literature research on the wise use of Artificial Intelligence (AI) in human life. The research employs a qualitative approach using the literature review method. Data were collected through the examination of scientific journals, reference books, and relevant studies related to the topic. The purpose of this study is to identify the main themes commonly discussed in relation to the wise utilization of AI in Indonesia. The findings indicate that the use of artificial intelligence must always take into account ethical considerations, as excessive dependence on AI may hinder human independence and creativity. Artificial intelligence can be highly beneficial as long as it is used responsibly, with continuous human oversight and reflection, recognizing that all final decisions ultimately rest in human hands.

Keywords: Artificial Intelligence, Literature Review

Topic: Human Resource Management

ABS-ICEBEF-25206

The Quality of Human Resource Management and Its Impact onHospital Operational Performance and Growth: ALiteratureReview

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Abstract

Digital transformation in healthcare has emerged as a key driver inenhancing hospital service ef iciency and accessibility. This study presents a systematicliterature review evaluating the implementation of digital technologies—includingelectronic medical records (EMRs), telemedicine, mobile health applications, andartificial intelligence (AI) within hospital settings. The findings indicate that digitalization significantly reduces administrative burdens, accelerates clinical processes, and extends service reach to vulnerable and remote populations. Moreover, digital tools foster patient engagement through greater transparency and two-waycommunication. However, challenges such as the digital divide, limited infrastructure, and data security risks remain critical concerns. Therefore, a comprehensive strategyinvolving technological investment, workforce training, and adaptive policies is essential to ensure inclusive and sustainable digital transformation. These insightsof er a valuable foundation for policymakers, hospital administrators, and healthcareprofessionals in building more resilient and future-oriented health systems.

Keywords: Digital transformation, Electronic medical records, Telemedicine, healthcare accessibility, Hospital ef iciency, Digital health technologies

Topic: Human Resource Management

ABS-ICEBEF-25218

THE EFFECT OF HUMAN RESOURCE MANAGEMENT PRACTICES ON THE LOYALTY OF NON-FAMILY EMPLOYEES IN FAMILY BUSINESSES

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Abstract

Family businesses play a crucial role in the global economy, yet one of the significant challenges they face is maintaining the loyalty of non-family employees. This study aims to explore the impact of Human Resource Management (HRM) practices on the loyalty of non-family employees in family businesses. Using the Systematic Literature Review (SLR) methodology, this research analyzes 7 selected studies out of 25 identified articles through Publish or Perish, which accesses Google Scholar databases. The findings reveal that transparent and fair HRM practices, such as equal compensation, objective performance evaluations, and career development opportunities, significantly enhance non-family employee loyalty. Furthermore, family-friendly HRM practices, like work-life balance initiatives, and meaningful leadership, were found to strengthen the emotional attachment of non-family employees to the organization. This study contributes understanding how equitable HRM practices can reduce favoritism challenges in family businesses and promote long-term sustainability. The results suggest that the implementation of inclusive and sustainable HRM practices is essential to fostering non-family employee loyalty, ensuring the continuity of family businesses.

Keywords: human resource management, employee loyalty, family business, non-family employees

Topic: Human Resource Management

ABS-ICEBEF-25304

CHARITY AS A FAMILY BUSINESS STRATEGY: A CASE STUDY OF PARAGON TECHNOLOGY AND INNOVATION

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Abstract

Charity or corporate philanthropy is increasingly recognized as a strategic component in family business sustainability. This study aims to systematically review how charity is applied as a business strategy in family-owned enterprises, with a specific focus ion Paragon Technology and Innovation (PTI). Using a Systematic Literature Review (SLR) approach, this research analyzes and synthesizes 25 selected academic sources published between 2014–2024 from databases such as Scopus, Google Scholar, and ScienceDirect. The review process follows the PRISMA protocol, which includes identification, screening, eligibility, and inclusion stages. The results indicate that charity activities in family businesses serve dual purposes: enhancing social reputation and strengthening long-term business resilience. In PTI's case, initiatives such as the Wardah Inspiring Movement and Paragon Scholarship Program demonstrate how philanthropy integrates with core business values, promoting both ethical branding and stakeholder loyalty. This review highlights that charity, when strategically managed, becomes a sustainable competitive advantage rooted in family values and social responsibility.

Keywords: charity; family business strategy; Paragon Technology and Innovation; CSR; systematic literature

Topic: Human Resource Management

ABS-ICEBEF-25312

Revisiting the Justice–Deviance Relationship: The Mediating Role of Job Satisfaction within the Social Exchange Framework

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Abstract

This study investigates the relationships among procedural justice, distributive justice, job satisfaction, and deviant behavior within the framework of social exchange theory. Using data collected from 150 employees working in pest control company located in West Java, Indonesia, this research applies Partial Least Squares Structural Equation Modeling (PLS-SEM) to examine the mediating role of job satisfaction in the justice–deviance relationship. The findings reveal that both procedural and distributive justice have a positive influence on job satisfaction, indicating that employees who perceive fairness in decision-making and outcome distribution tend to experience greater satisfaction in their work. Procedural justice is also found to reduce deviant behavior directly, while distributive justice does not show a significant direct effect on such behavior. More importantly, job satisfaction functions as a key mediating mechanism that channels the effects of justice perceptions toward reducing deviant acts. These results reinforce the assumptions of social exchange theory, suggesting that employees reciprocate fair treatment with positive attitudes and diminished negative behaviors. Theoretically, the study contributes to a more nuanced understanding of how fairness perceptions shape behavioral outcomes through affective processes. Practically, it emphasizes that fostering procedural and distributive fairness can enhance job satisfaction and minimize deviant behavior, which is particularly relevant for service-based industries in West Java—such as pest control—that rely heavily on employee integrity and cooperation.

Keywords: procedural justice; distributive justice; job satisfaction; deviant behavior; social exchange theory

Topic: Human Resource Management

ABS-ICEBEF-25318

THE EFFECT OF DIGITAL LEADERSHIP, HUMAN RESOURCE DEVELOPMENT, AND ORGANIZATIONAL SUPPORT ON EMPLOYEE PERFORMANCE AT PT. LEADERS WORLD

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Abstract

The purpose of this study was to determine the influence of digital leadership, human resource development, and organizational support on employee performance at PT. Leaders World. The population in this study was all 900 permanent employees of PT. Leaders World, with a sample size of 80 respondents. The sampling technique used was purposive sampling. The data analysis technique used was multipe linear regression : Y = 0,024 + 0,318 X1 + 0,335 X2 + 0,175 X3 + 1,217, this means that if digital leadership, human resource development, and organizational support increase, employee performance will also increase. The results of the study show that by simultaneously comparing the Fhitung and Ftabel values, it is known that the Ftabel value is 260.472 > 3.117 and it can be concluded that digital leadership, human resource development, and organizational support have a significant effect on employee performance at PT. Leaders World. Based on the partial test, it is known that digital leadership has a positive and significant effect on employee performance at PT. Leaders World with a sig value of 0,001 < alpha (0,05), human resource development has a positive and significant effect on employee performance at PT. Leaders World with a sig value of 0,000 < alpha (0,05), and organizational support has a positive and significant effect on employee perfomance at PT. Leaders World with a sig value of 0,049 < alpha (0,05).

Keywords: Influence of Digital Leadership, Human Resource Development, Organizational Support, Employee Perfor

Topic: Human Resource Management

ABS-ICEBEF-25332

THE INFLUENCE OF INCLUSIVE LEADERSHIP, HR DIGITALIZATION, AND ORGANIZATIONAL CULTURE ON MOTIVATION AND RETENTION OF MILLENNIALS AND GEN Z IN AN INDONESIAN AUTOMOTIVE MANUFACTURING

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Abstract

This study explores the impact of inclusive leadership, HR digitalization, and organizational culture on the motivation and retention of Millennial and Gen Z employees in PT XYZ, an Indonesian automotive manufacturing company. The research investigates how these organizational factors influence employee satisfaction and retention within the context of a rapidly digitalizing industry. The study adopts a quantitative research design, utilizing surveys to collect data from a sample of 150 Millennials and Gen Z employees at PT XYZ's manufacturing facility in West Java, Indonesia. Data analysis will employ Partial Least Squares Structural Equation Modeling (PLS-SEM) to examine the relationships between inclusive leadership, HR digitalization, organizational culture, motivation, and retention. Findings are expected to provide insights into how leadership styles, digital HR practices, and a supportive work culture can enhance employee engagement and reduce turnover, ultimately improving organizational performance. The study's findings will contribute to the broader understanding of generational workforce management in Indonesia's automotive sector and provide practical recommendations for improving employee retention strategies

Keywords: Inclusive leadership,HR digitalization,organizational culture,employee motivation,employee retention

Topic: Human Resource Management

ABS-ICEBEF-25341

Amil's Intention to Take Competency Certification Based on Planned Behavior Theory and Motivation Theory Approach

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Abstract

This study addresses the limited uptake of competence certification among Indonesia's amil (zakat administrators), which may depress national zakat collection by signaling uneven professional quality. We analyze how subjective norms, perceived certification costs, career motivation, and economic motivation shape intentions to pursue certification. Grounded in the Theory of Planned Behavior and motivation theory, we use a quantitative design with 131 uncertified amil in Bandung City selected via purposive and snowball sampling. Data were collected through questionnaires and analyzed using descriptive statistics and Partial Least Squares–Structural Equation Modeling (PLS-SEM). Descriptively, subjective norms, perceived costs, career motivation, and economic motivation are high. Hypothesis tests show that subjective norms, career motivation, and economic motivation positively and significantly influence intentions, while the perceived cost has no effect. These results suggest that social expectations and perceived career and income benefits outweigh fee concerns for this population. The study contributes to the professionalization literature in Islamic social finance by clarifying behavioral and motivational drivers of certification intention. Policy implications include leveraging normative influences and communicating career and economic returns, complemented by targeted financial support for cost-sensitive amil. We recommend expanding free or subsidized certification and institutional facilitation by zakat organizations (e.g., study leave, mentoring, exam preparation) to strengthen amil capability and enhance the effectiveness and sustainability of zakat management.

Keywords: Amil, Competency Certification, Human Resources, Theory of Planned Behavior, Theory of Motivation

Topic: Human Resource Management

ABS-ICEBEF-25346

MINIMIZING CYBERLOAFING: IMPROVING THE WORK PERFORMANCE OF UNIVERSITY EDUCATIONAL PERSONNEL IN WEST JAVA

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Abstract

This study aims to analyze the influence of cyberloafing behavior, self-control, and work stress on the performance of educational staff at leading universities in West Java. In the digital era, cyberloafing—the use of the internet for personal purposes during work hours—is a phenomenon that can have a negative impact on productivity. However, with a high level of self-control and effective work stress management, the potential for decreased performance due to cyberloafing can be minimized. This study uses a quantitative approach with a survey method on educational staff at several leading universities in West Java. The methodology in this study uses descriptive analysis with quantitative methods. The object of the study is the Educational Staff at Private Universities in West Java, with a sample size of 402 samples taken to represent the population with a proportional random sampling technique. Data analysis uses Structural Equation Modeling (SEM) data processing through Amos v.22 software. In general, the purpose of this study is to create a model of the influence of cyberloafing behavior, self-control, and work stress on the performance of educational staff at leading universities in West Java. The analysis shows that cyberloafing negatively impacts performance, while self-control and the ability to manage work stress positively influence performance. These findings offer strategic implications for human resource management in higher education environments to create a healthy and productive work climate based on self-control and stress management.

Keywords: Cyberloafing, self-control, work stress, and employee performance
Topic: Human Resource Management

ABS-ICEBEF-25360

DIGITAL EMPOWERMENT IN VOCATIONAL EDUCATION: ASSESSING THE IMPACT OF TRAINING PROGRAMS ON TEACHERS' DIGITAL COMPETENCE IN MAJALENGKA

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Abstract

The rapid advancement of digital technology requires teachers to possess strong digital competencies to effectively integrate technology into the teaching and learning process. This study aims to analyze the relationship between the effectiveness of a digital training program and the improvement of teachers' digital competence in public vocational high schools (SMK Negeri) across Majalengka, West Java. The research employed a quantitative method with a correlational approach. The population consisted of all teachers at public vocational schools in Majalengka, with a total of 225 respondents selected through random sampling. Data were analyzed using the Chi-Square test and Spearman's rho correlation. The findings revealed a significant and strong relationship between training effectiveness and teachers' digital competence. These results suggest that well-designed and effective digital training programs can enhance teachers' readiness to adapt to digital transformation in the education sector.

Keywords: training effectiveness, digital competence, vocational teachers, educational digital transformation

Topic: Human Resource Management

ABS-ICEBEF-25363

INTEGRATED APPROACH IN HUMAN CAPITAL MANAGEMENT TO IMPROVE EMPLOYEE JOB SATISFACTION IN HIGHER EDUCATION

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Abstract

Higher education institutions are knowledge-based organizations; therefore, their primary source of competitive advantage resides in high-performance human resources. Human capital management represents an approach to human resource management that seeks to optimize existing potential to generate superior performance and yield returns in the form of enhanced organizational performance. Within this paradigm, employees are regarded not as factors of production but rather as capital or assets. Job satisfaction constitutes one determinant of employee performance levels. Organizations develop various human capital management strategies to maintain employee job satisfaction, including transformational leadership (TL) and internal corporate social responsibility (ICSR). This study aims to develop a causal model examining the relationships among TL, ICSR, and job satisfaction. The unit of analysis is University X, a higher education institution located in Bandung City. The research employs a verification survey methodology. Data are analyzed using linear regression and processed descriptively. The findings are expected to contribute to the scholarly understanding of human capital management and its application in higher education institutions, which possess distinct characteristics compared to other service-oriented organizations. The verification analysis of TL, ICSR, and job satisfaction variables reveals that both TL and ICSR exert positive effects on job satisfaction, both individually and collectively.

Keywords: human capital management, transformational leadership, internal corporate social responsibility, job

Topic: Human Resource Management

ABS-ICEBEF-25371

PROACTIVE BEHAVIOR AND WORK INNOVATION OF ASN IN THE PUBLIC SECTOR WITH A DIGITAL HRM APPROACH: THE ROLE OF TECHNOLOGY SUPPORT AND READINESS FOR CHANGE

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Abstract

Digital transformation in the public sector requires Civil Servants (ASN) to develop proactive and innovative work behaviors. This study aims to develop a conceptual model linking Digital Human Resource Management (Digital HRM) with proactive behavior and work innovation among ASN, considering the moderating role of organizational technology support and individual readiness for change. A quantitative approach was used by distributing questionnaires to 388 ASN within the Jambi Provincial Government. Data analysis was conducted using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method. The results indicate that Digital HRM has a positive and significant effect on proactive behavior and work innovation among ASN. Proactive behavior also acts as a mediator in this relationship. Furthermore, technological support and readiness for change are shown to strengthen the influence of Digital HRM on both outcome variables. These findings provide theoretical contributions to the development of a behavior-based digital HRM model, as well as practical contributions to local governments in designing personnel policies that adapt to the demands of digital transformation. To accelerate these changes, the Digital Human Resource Management (Digital HRM) approach presents a strategic solution. This approach aims to create an agile, collaborative, and performance-

Keywords : Digital HRM, Proactive Behavior, Work Innovation, Technology Support, Readiness for Change, ASN, Civil Servant

Topic: Digital HRM, Proactive Behavior, Work Innovation, Technology Support, Readiness for Change, ASN, Civil Servant

ABS-ICEBEF-25386

MAPPING THE INTELLECTUAL LANDSCAPE AND EMERGING PARADIGMS OF TRANSFORMATIONAL LEADERSHIP RESEARCH (2021–2025): A GLOBAL BIBLIOMETRIC AND THEMATIC ANALYSIS USING VOSVIEWER

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Abstract

This study explores the intellectual structure and emerging trends in transformational leadership research from 2021 to 2025 through a global bibliometric and thematic analysis using VOSviewer. Drawing data from Scopus, it identifies key contributors, publication patterns, and thematic clusters. Findings reveal fluctuating research output, peaking in 2023, with Indonesia, China, Malaysia, Vietnam, and the U.S. as leading contributors. Six thematic clusters highlight transformational leadership's roles in innovation, sustainability, empowerment, and performance. The emerging focus on green transformational leadership indicates an interdisciplinary shift toward sustainability. The study concludes with strategic directions for future research on digital and environmental leadership.

Keywords: Transformational Leadership, Bibliometric Analysis, VOSviewer, Sustainable Leadership

Topic: Human Resource Management

ABS-ICEBEF-25387

Artificial Intelligence in Human Resource Management: Global Research Landscape, Collaboration Networks, and Emerging Themes

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Abstract

This study presents a comprehensive bibliometric analysis of research on Artificial Intelligence in Human Resource Management (AI–HRM) published between 2015 and 2025. Using data retrieved from the Scopus database and analyzed through VOSviewer (version 1.6.20), the study identifies publication trends, key contributors, collaboration networks, and thematic clusters shaping the field. A total of 160 peer-reviewed journal articles were analyzed to visualize co-authorship, citation patterns, and keyword co-occurrence networks. Results indicate an exponential growth of AI–HRM research after 2020, reflecting the increasing integration of intelligent technologies in workforce management. Four dominant research themes emerged: AI-driven recruitment, HR analytics, employee well-being, and ethical governance. The findings highlight a paradigm shift from efficiency-focused applications toward human-centered and ethically aligned AI practices. This study provides an updated intellectual map of AI–HRM research, offering scholars and practitioners a foundation for future inquiry and strategic development.

Keywords: Artificial Intelligence, Human Resource Management, Bibliometric Analysis, VOSviewer, Ethical AI

Topic: Human Resource Management

ABS-ICEBEF-25392

The Relationship Between Communication and Employee Performance Improvement Through the Quality Management System at PT. Surya Budi Utama

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Abstract

This research is motivated by the fact that communication at PT Surya Buddi Utama has not been fully optimized, which has the potential to decrease employee performance. Communication is a crucial aspect in supporting the company's objectives, particularly when viewed from the principles of the ISO 9001:2015 Quality Management System, which emphasizes the effectiveness and clarity of information. This study employed a quantitative approach by distributing questionnaires to 60 respondents and analyzing the data using a simple regression test to determine the influence of communication on employee performance. The findings reveal that communication at PT Surya Buddi Utama is categorized as effective based on the analysis of the ISO 9001:2015 Quality Management System, while employee performance is categorized as good under the same framework. Regression analysis further indicates a positive and significant influence of communication on employee performance. Therefore, more structured communication aligned with ISO 9001:2015 principles is required to enhance organizational outcomes.

Keywords: Communication, Employee Performance, ISO 9001:2015 Quality Management System.

Topic: Human Resource Management

ABS-ICEBEF-25394

The Contribution of Competence and Career Development to Improving Employee Performance at the West Java Provincial Water Resources Service (Dinas Sumber Daya Air Provinsi Jawa Barat)

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Abstract

This research aims to examine the contribution of competency and career development to improving employee performance at Dinas Sumber Daya Air Provinsi Jawa Barat (West Java Provincial Water Resources Office). The background of this study is based on employee performance data for the period 2021–2024, which shows significant fluctuations in the distribution of performance ratings. The decrease in the number of employees with Very Good ratings in 2022 and 2023 indicates the need to evaluate the factors influencing performance, including competency and career development. This study uses a descriptive quantitative approach with a survey method. A total of 73 respondents, employees of the Water Resources Office, served as the sample. The data were collected through a questionnaire that used a 4-point rating scale, and the responses were analyzed using multiple linear regression techniques. The results of the study indicate that competency and career development have a positive and significant impact on employee performance. Competence, encompassing knowledge, skills, and attitudes, has been shown to support professional task performance, while career development, encompassing education, training, transfers, promotions, and tenure, boosts motivation and work productivity. Although employee performance is generally considered quite high, work quality remains a concern. This study underscores the importance of comprehensive and sustainable human resource management to achieve optimal performance in the government sector.

Keywords: Career Development, Competency, Employee Performance

Topic: Human Resource Management

ABS-ICEBEF-25402

The Influence of Work-Life Balance on Teachers' Performance at SMK Negeri 3 Bandung

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Abstract

The issue examined in this study concerns the suboptimal performance of teachers at SMK Negeri 3 Bandung. The study aims to determine the level of work-life balance and teachers' performance, as well as to identify whether work-life balance has a significant effect on teachers' performance at SMK Negeri 3 Bandung. This research employed a survey method with a quantitative approach. Data were collected through questionnaires distributed to 84 respondents, consisting of teachers at SMK Negeri 3 Bandung. The data were analyzed using descriptive statistics and simple linear regression analysis. The results indicate that both work-life balance and teachers' performance fall within the relatively high category. Furthermore, the simple linear regression test revealed a positive and significant influence of work-life balance on teachers' performance, contributing 28.9% to performance improvement.

Keywords: Teacher Performance; Work Life Balance

Topic: Human Resource Management

ABS-ICEBEF-25403

The Influence of Work-Life Balance on Teachers' Performance at SMK Negeri 3 Bandung

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Abstract

The issue examined in this study concerns the suboptimal performance of teachers at SMK Negeri 3 Bandung. The study aims to determine the level of work-life balance and teachers' performance, as well as to identify whether work-life balance has a significant effect on teachers' performance at SMK Negeri 3 Bandung. This research employed a survey method with a quantitative approach. Data were collected through questionnaires distributed to 84 respondents, consisting of teachers at SMK Negeri 3 Bandung. The data were analyzed using descriptive statistics and simple linear regression analysis. The results indicate that both work-life balance and teachers' performance fall within the relatively high category. Furthermore, the simple linear regression test revealed a positive and significant influence of work-life balance on teachers' performance, contributing 28.9% to performance improvement.

Keywords: Teacher Performance; Work Life Balance

Topic: Human Resource Management

ABS-ICEBEF-25005

The Leadership-Innovation Nexus: A Systematic Review of the Pathways to Sustainable Market Competitiveness

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Abstract

This systematic review critically examines the intricate association between leadership, organizational innovation, and market competitiveness. In an era where dynamic markets and technological disruption have rendered traditional competitive advantages increasingly obsolete, the capacity to innovate has become a primary determinant of organizational survival and success. This review aims to synthesize the existing body of academic and professional literature to construct a comprehensive framework that elucidates the causal pathways from leadership styles to innovation activities and, ultimately, to measurable market outcomes. The methodology employed is a systematic literature review, analyzing a diverse range of scholarly articles, industry reports, and empirical studies. Key findings reveal that the influence of leadership on performance is rarely direct; instead, it is profoundly mediated by the cultivation of an organizational innovation culture, characterized by psychological safety, knowledge sharing, and a tolerance for risk. The review demonstrates the contingent effectiveness of various leadership paradigms, highlighting that while transformational and servant leadership excel at fostering the exploratory innovation necessary for radical change, transactional leadership can be instrumental in driving the exploitative innovation required for operational efficiency.

Keywords: Leadership Styles, Organizational Innovation, Market Competitiveness, Innovation Culture, Ambidextro

Topic: Leadership

ABS-ICEBEF-25024

Leadership Strategies for Culture Change in Patient Safety: A Literature Review

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Abstract

This literature review explores leadership strategies that foster culture change to improve patient safety in healthcare organizations. Articles published between 2020–2024 were systematically reviewed using thematic synthesis. The review highlights that transformational, authentic, and ethical leadership styles are the most influential in strengthening safety culture. Critical strategies include effective communication, interprofessional collaboration, safety checklists, and layered leadership systems. Findings indicate that leadership is a determinant factor in reducing adverse events and promoting sustainable culture change. The study concludes that context-specific and continuous leadership development is necessary to sustain patient safety improvements.

Keywords: patient safety; leadership strategies; culture change; healthcare; transformational leader

Topic: Leadership

ABS-ICEBEF-25032

VISIONARY LEADERSHIP AS A STRATEGY TO IMPROVE THE QUALITY OF HEALTH SERVICES

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Abstract

This study aims to examine the application of visionary leadership as a strategy in improving the quality of health services. The method used is a qualitative approach with a descriptive type of research, where data is collected through literature studies and analyzed using data reduction techniques, data presentation, and conclusion drawn. This approach allows for an in-depth understanding of the concepts and practices of visionary leadership and its impact on healthcare. The results of the study show that visionary leadership has an important role in forming a clear strategic vision and motivating all elements of the organization to contribute to improving service quality. Effective communication, human resource development, and the formation of an organizational culture that supports quality and safety are key factors for the successful implementation of visionary leadership. Optimization strategies include leadership capacity development, strengthening internal communication, utilizing information technology, cross-unit collaboration, systematic change management, and strengthening a sustainable quality culture so that health services become more responsive, quality, and sustainable.

Keywords: visionary leadership; quality of health services; Upgrade strategy
Topic: Leadership

ABS-ICEBEF-25043

Literature Study: Responsive Leadership and Effective Communication in Enhancing Healthcare Team Performance

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Abstract

In an increasingly complex healthcare environment, responsive leadership and effective communication have emerged as key pillars supporting healthcare team performance. This study aims to uncover the dynamic relationship between these two elements and their impact on healthcare outcomes. The method employed is a literature review, focusing on relevant recent studies, including articles published in the last five years. The analysis results indicate that responsive leadership significantly enhances open and collaborative communication among team members, which, in turn, strengthens trust and coordination. Furthermore, effective communication not only contributes to improved team performance but also influences job satisfaction and patient care outcomes. By emphasizing the synergy between responsive leadership and effective communication, this research concludes that both are essential in creating a productive and harmonious work environment. The generated recommendations highlight the need for developing responsive leadership skills and creating supportive communication channels to achieve optimal team performance in healthcare services.

Keywords: responsive leadership, effective communication, team performance, healthcare

Topic: Leadership

ABS-ICEBEF-25065

META-ANALYSIS: THE EFFECT OF LEADERSHIP ON IMPROVING HEALTHCARE SERVICE QUALITY

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Abstract

Improving the quality of healthcare services is a fundamental objective of health systems worldwide, with leadership recognized as a crucial factor influencing its successful attainment [Nazir et al., 2025]. Although numerous empirical studies have examined this relationship, the findings remain inconsistent. This study conducted a systematic meta-analysis to compile recent evidence and quantitatively estimate the strength of the association between leadership and healthcare service quality improvement [Iman Nurjaman & Saparlina, 2025]. The review focused on identifying the most effective leadership styles in both clinical and managerial domains, as well as exploring the underlying mechanisms of influence [Yu et al., 2024]. The analysis included publications from 2020 to 2025. The findings revealed that leadership consistently demonstrates a positive and significant relationship with healthcare service quality. Among various leadership models, the transformational style exhibited the strongest effect (Pooled r = 0.66), categorized as a strong correlation, particularly in the context of enhancing nursing service quality [Iman Nurjaman & Saparlina, 2025]. This effect was mediated by increased work engagement and the strengthening of a safety culture [Yu et al., 2024; Sima et al., 2023]. Overall, this meta-analysis underscores that competent leadership—especially transformational leadership—is a critical element in reinforcing continuous improvement efforts in healthcare service quality [Hashlan et al., 2024].

Keywords: Transformational Leadership, Healthcare Service Quality, Meta-Analysis, Organizational Performance

Topic: Leadership

ABS-ICEBEF-25098

School Leadership: Problem-Solving as the Principal's Ability in Creating a Positive School Climate

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Abstract

This study examines the important role of principals as educational leaders in addressing various problems in the school environment, with a focus on their problem-solving abilities. Many problems faced by principals require resolution. This study aims to identify how principals' attitudes are reflected in their self-confidence, approach/avoidance style, and self-control when facing problems. This study used a qualitative descriptive approach. Participants were principals and teachers at SDN Pelita, Kecamatan Cicalengka, Kabupaten Bandung. A sample of five people was selected based on research needs through a purposive sampling method. Data collection techniques included in-depth interviews. Interview data were analyzed using Atlas.ti version 25 to obtain word frequencies and concept maps. The results showed that principals have strong confidence in solving problems and actively collaborate with teachers to find appropriate solutions. They are able to distinguish between problems that need to be approached and avoided, and demonstrate good self-control when facing challenges. This problem-solving ability not only has a positive impact on the school internally (teachers and students), but also on the surrounding environment. The main supporting factors are the principals' self-confidence, approach to problems, self-control, and a spirit of collaboration through discussions with teachers. This study emphasizes that the principal's problem-solving abilities greatly influence the creation of a positive school climate.

Keywords: Principal; Problem Solving; Collaboration; Self-Confidence; Self-Control
Topic: Leadership

ABS-ICEBEF-25102

The Influence of Transformational Leadership on the Performance of Medical Personnel in BPJS Services at 24-Hour Inpatient Clinics

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Abstract

Healthcare services within the National Health Insurance (JKN) framework through BPJS Kesehatan require high efficiency and quality. The 24-hour inpatient clinic, as one of the primary service providers, faces unique challenges in meeting these demands, where the performance of medical personnel serves as a key factor. Transformational leadership has been recognized as an effective strategy to enhance such performance. This review aims to examine the impact of transformational leadership on the performance of medical personnel within the framework of BPJS services at 24-hour inpatient clinics. The method used is a frameworkatic review of 10 articles, consisting of 5 international journals and 5 recent national journals (2018-2024). The findings reveal that the four dimensions of transformational leadership-idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration-exert a considerable influence on improving medical personnel performance. This influence is mediated by factors such as commitment to the organization, workplace satisfaction, and self-efficacy. In the specific BPJS context, transformational leadership helps medical personnel manage workload pressures and administrative demands by cultivating a sense of ownership and shared purpose. It is concluded that implementing transformational leadership is a crucial strategy for clinic management to enhance medical personnel performance, which ultimately impacts the quality of BPJS services. Suggestions include leadership training for clinic leaders and further research using qualitative strategyes to explore its practical application in depth.

Keywords: Transformational Leadership; Medical Personnel Performance; BPJS Kesehatan; Inpatient Clinic; Literature Review

Topic: Leadership

ABS-ICEBEF-25121

THE ROLE OF DIGITAL LEADERSHIP IN DRIVING ARTIFICIAL INTELLIGENCE ADOPTION AND INNOVATIVE BEHAVIOUR FOR SUSTAINABLE EDUCATIONAL COMPETITIVENESS

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Abstract

This study aims to analyze the role of digital leadership in encouraging the adoption of artificial intelligence (AI) and innovative behavior to strengthen the competitiveness of sustainable education, particularly at Nurul Fikri Islamic Boarding School in Lembang, Indonesia. This study uses a qualitative descriptive method. Data collection was conducted through interviews, observations, and document analysis with the principal, vice principal, teachers, and IT staff. The results show that digital leadership provides a clear vision of digital transformation and encourages teacher collaboration in technology adoption. Teachers exhibit varying levels of innovative behavior, which are influenced by leadership support and resources. This study concludes that digital leadership is an important catalyst for sustainable competitiveness, but long-term success requires structured policies and continuous capacity building.

Keywords: digital leadership; artificial intelligent; innovative behaviour; sustainable educational

Topic: Leadership

ABS-ICEBEF-25133

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Abstract

This study aims to analyze the role of emotional intelligence-based leadership in harmonizing generational differences in the workplace. The method used is a qualitative approach with descriptive research, through a literature study covering books and scientific journals. Data analysis was conducted using an interactive model that included data reduction, data presentation, and conclusion drawing to obtain an in-depth understanding of the contribution of emotional intelligence in cross-generational leadership. The results showed that emotional intelligence-based leadership had a significant effect on creating intergenerational harmony in the workplace. Leaders who are able to recognize, understand, and manage emotions have been proven to reduce the potential for conflict, increase employee engagement, and strengthen team cohesion. Emotional intelligence applied through the aspects of self-awareness, emotion regulation, empathy, social skills, and motivation is able to bridge differences in communication styles, values, and work orientations between the Baby Boomer, X, Y (millennial), and Z generations. A work environment managed with emotional health turns differences into a collective strength that drives productive collaboration, innovation, and organizational sustainability. Implementing this type of leadership confirms that generational diversity can be optimized into an organizational competitive advantage.

Keywords: leadership; emotional intelligence; generation.

Topic: Leadership

ABS-ICEBEF-25158

Entrepreneurial Leadership as a Catalyst for Women-Led Startup Growth

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Abstract

This study aims to analyze the implications of entrepreneurial leadership for strengthening the startup ecosystem, particularly in the context of women entrepreneurs. The background of this research is based on the phenomenon of increasing female participation in the digital entrepreneurship sector, which requires the support of visionary, innovative, and inclusive leadership to be able to compete in the modern economic era. With this focus, this study seeks to explain how entrepreneurial leadership can encourage business sustainability, expand networks, and create a positive impact on the entrepreneurial ecosystem. The research method used is a literature study with a descriptive qualitative approach. Data were obtained through a systematic review of scientific articles, international reports, and the latest research results relevant to the issue of entrepreneurial leadership and the startup ecosystem. The analysis process was carried out through the categorization of themes, synthesis of information, and comparison between findings to produce a comprehensive understanding. The results and discussion show that entrepreneurial leadership not only encourages internal startup growth but also has a domino effect in expanding employment opportunities, increasing women's participation in the digital economy, and strengthening their representation in the competitive business world. Furthermore, this leadership plays a role in accelerating the integration of innovation and cross-sector collaboration, ultimately optimizing the entrepreneurial ecosystem. Support from the government, financial institutions, and business incubators is essential for the sustainable development of women's entrepreneurial leadership capacity.

Keywords: entrepreneurial leadership; startup; entrepreneurial ecosystem; female entrepreneurs;digital economy

Topic: Leadership

ABS-ICEBEF-25166

LEADERSHIP IN HEALTH CARE - THEORIES, CHALLENGES & PRACTICAL INSIGHT FOR EFFECTIVE HEALTH SERVICE DELIVERY

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Abstract

Leadership in health care is critical for navigating complex systems, ensuring quality patient care, Anda adapting to evolving challenges like pandemics and technological advancements. This journal article examines key leadership theories (for example, transformational and adaptive leadership), contemporary challenges (e.g., workforce shortages and digital integration), and practical insights for enhancing health service delivery. Drawing from peer-reviewed sources published between 2022 and 2025, including Health Policy and Planning, The Lancet, and reports from the World Health Organization (WHO), the analysis highlights how effective leadership fosters resilience and equity in health systems. Findings emphasize the need for empathetic, inclusive approaches to improve outcomes, Implication for health leaders and future research are discussed.

Keywords: Healthcare leadership, transformational leadership, adaptive leadership, health service delivery

Topic: Leadership

ABS-ICEBEF-25168

The Influence of Leadership Style on The Performance and Job Satisfaction of Healthcare Workers in Hospitals: A Systematic Review

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Abstract

The performance and job satisfaction of healthcare workers are crucial factors in ensuring the quality of hospital services. However, various studies show that the performance of healthcare workers is often influenced by suboptimal leadership factors, particularly in terms of communication, motivation, and empowerment. This study aims to analyze the influence of leadership style on the performance and job satisfaction of healthcare workers in hospitals through a Systematic Literature Review (SLR) approach. The literature search was conducted on the PubMed, ScienceDirect, and Google Scholar databases using the keywords "leadership style," "healthcare workers," "job satisfaction," and "performance." From the selection results based on inclusion and exclusion criteria, eight final articles were obtained and analyzed descriptively and thematically. The analysis showed that transformational and participatory leadership styles consistently had a positive and significant effect on improving the performance and job satisfaction of healthcare workers. Supportive and communicative leadership styles were proven to be able to create a conducive work environment, increase motivation, and strengthen team collaboration. The implications of this study emphasize the importance of developing leadership competencies in the health sector to support organizational effectiveness and the sustainability of hospital services.

Keywords: leadership style, health worker performance, job satisfaction, hospitals, systematic review

Topic: Leadership

ABS-ICEBEF-25182

The Effect of Democratic Leadership Style on Performance and Job Satisfaction Moderation Among Employees at Arunika Medika Clinic

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Abstract

Leadership style is an important factor that influences work effectiveness and employee productivity in healthcare settings. Democratic leadership style is where leaders involve employees in decision-making and value their opinions. This study aims to analyze the effect of democratic leadership style on the performance of employees at Arunika Medika Clinic, by examining the moderating role of job satisfaction. The research method is quantitative with a survey approach, involving permanent employees aged 25-50 years at the Arunika Medika Clinic. The population includes 150 employees, with a sample of 120 respondents selected through purposive sampling based on a minimum criterion of 2 years of work experience. Data were collected through a Likert scale questionnaire from standard instruments (Multifactor Leadership Questionnaire for leadership, Job Satisfaction Survey for job satisfaction, and Individual Work Performance Questionnaire for performance), with validity and reliability tested using Cronbach's Alpha (>0.70). Data analysis was performed using multiple moderation regression through SPSS 26. The results showed that democratic leadership had a significant positive effect on performance ($\beta = 0.42$, $p < 0.001$), explaining 28% of the variance. Job satisfaction significantly moderated this relationship (β interaction = 0.31, $p < 0.01$), where the positive effect of democratic leadership was stronger among employees with high job satisfaction ($R^2 \Delta = 0.12$), with a stronger effect among employees with high satisfaction. Conclusion that democratic leadership style has a positive and significant effect on employee work motivation and performance and the application of democratic leadership at Arunika Medika Clinic.

Keywords: democratic leadership,employee performance,job satisfaction,moderation,health clinic

Topic: Leadership

ABS-ICEBEF-25201

THE INFLUENCE OF LEADERSHIP ON IMPROVING SERVICE QUALITY IN PUSKESMAS: A CONCEPTUAL LITERATURE REVIEW (2021–2025)

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Abstract

Leadership in primary health care facilities (Puskesmas) is a critical determinant of service quality and organizational performance. This conceptual literature review synthesizes empirical and theoretical studies published between 2021 and 2025 to explore how leadership affects service quality outcomes in Indonesia's community health centers. Using an integrative conceptual approach, this paper analyzes leadership theories (transformational, clinical, servant, and participatory), mediating mechanisms (motivation, empowerment, communication, and continuous quality improvement), and contextual moderators (governance, financing, human resources, and health information systems). The review finds that transformational and clinical leadership consistently enhance staff satisfaction, engagement, and adherence to clinical standards, leading to better patient-centered care and accreditation readiness. However, leadership effectiveness is constrained by systemic barriers, including limited autonomy, workforce shortages, and fragmented health information systems. The paper concludes with recommendations for structured leadership development, integration of leadership indicators into performance systems, and simultaneous investments in enabling environments to sustain quality improvement in Puskesmas.

Keywords: leadership, service quality, Puskesmas, primary health care, Indonesia
Topic: Leadership

ABS-ICEBEF-25216

THE INFLUENCE OF LEADERSHIP STYLE ON EMPLOYEE PERFORMANCE IN HOSPITALS: A LITERATURE REVIEW (2004-2024)

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Abstract

Leadership style is a critical factor influencing employee performance in healthcare organizations, especially hospitals where teamwork, safety, and service quality determine success. This paper explores how transformational, transactional, and servant leadership affect employee performance in hospital environments. Using a synthesis of peer-reviewed studies from 2004 to 2024, the discussion reveals that transformational leadership improves motivation, creativity, and commitment, servant leadership fosters trust and psychological empowerment, and transactional leadership maintains discipline and procedural compliance. The findings emphasize that leadership styles interact to produce an optimal balance between humanistic motivation and operational control. Hospitals adopting transformational and servant leadership principles tend to achieve higher employee satisfaction, retention, and productivity, leading to better patient outcomes and sustainable performance.

Keywords: leadership style, hospital management, employee performance, transformational leadership, servant leadership

Topic: Leadership

ABS-ICEBEF-25219

"Transformational Leadership in the Era of Digital Disruption: A Systematic Literature Review on Driving Innovation and Sustainable Change"

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Abstract

This systematic literature review examines recent developments in transformational leadership from 2019 to 2025, highlighting its critical role in modern organizational contexts. The review synthesizes findings from multiple studies to elucidate how transformational leaders inspire innovation, increase employee motivation and enhance overall organizational performance. Emphasis is placed on the adaptive and digitally savvy approaches leaders now employ to engage diverse and evolving workforces. Results indicate that transformational leadership positively influences work motivation, creativity, employee satisfaction, and sustainable organizational growth by fostering an environment conducive to innovation and continuous improvement.

Keywords: transformational leadership, employee motivation, digital

Topic: Leadership

ABS-ICEBEF-25222

Military Leadership as a Managerial Model in the VUCA Era (Volatility, Uncertainty, Complexity, and Ambiguity)

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Abstract

The VUCA era (Volatility, Uncertainty, Complexity, Ambiguity) requires leadership models that are not only resilient but also adaptive and visionary. This article is an article review that aims to examine the relevance of military leadership as a managerial model in addressing contemporary business challenges. The study employed a literature review method, analyzing scholarly works published in Scopus- and Sinta-indexed journals between 2015 and 2025. Findings indicate that military leadership, grounded in LDRSHIP values (Loyalty, Duty, Respect, Selfless Service, Honour, Integrity, Personal Courage), strengthens organizational discipline, decisiveness, mission orientation, and resilience. Furthermore, the concept of Mission Command has proven relevant in enhancing intrinsic motivation and subordinate empowerment, while recent studies highlight the positive contributions of military-background leaders in fostering organizational innovation and strengthening corporate governance. However, military leadership also presents limitations, particularly its rigid hierarchy and top-down communication style, which may not align with modern organizational needs. Therefore, this article concludes that military leadership should be adapted into a hybrid model by integrating leadership agility and digital literacy to meet the demands of organizations in the VUCA era.

Keywords: Military leadership, VUCA, leadership agility, Mission Command, business management

Topic: Leadership

ABS-ICEBEF-25227

WOMEN's ROLE IN FAMILY BUSINESS

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Abstract

This study aims to analyze women's roles in family businesses through a systematic literature review (SLR) approach. The review focuses on identifying the main themes, challenges, and opportunities for women's and leadership in family firms. Data were collected from peer-reviewed journals published between 2018 and 2025 in databases such as Scopus, Web of Science, Emerald, and ScienceDirect. Twenty-five articles were selected following PRISMA guidelines, filtered through inclusion and exclusion criteria. Thematic analysis revealed five dominant themes: (1) leadership and governance, (2) decision-making involvement, (3) succession and inheritance, (4) work–family balance, and (5) structural and cultural barriers. Results indicate that women are increasingly visible in leadership and succession roles, yet still face systemic bias and limited recognition. Supportive networks, gender-inclusive policies, and mentorship programs significantly enhance their effectiveness. The study concludes that fostering women's participation strengthens family firm sustainability and competitiveness

Keywords: women's role; family business; leadership; gender bias; systematic literature review

Topic: Leadership

ABS-ICEBEF-25239

challenges and opportunities in family business leadership regeneration

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Abstract

The process of leadership regeneration in family businesses is very important to ensure the continuity and stability of the business from generation to generation. However, this process often faces various obstacles, such as disputes between family members, a lack of readiness on the part of the next generation, and differences in values and leadership styles between the founding generation and the newer generation. On the other hand, the presence of younger generations who are more adaptable to technological changes and the global market provides a great opportunity for innovation and transformation of family businesses to become more professional and competitive. This study aims to identify the main challenges faced during the leadership regeneration process in family businesses and explore strategic opportunities that can be utilized to improve business sustainability. The method used is a literature study by reviewing various previous studies related to leadership succession and family business dynamics. The results of the study show that the success of leadership regeneration is greatly influenced by the readiness of the next generation, intergenerational communication, and the implementation of professional governance. In conclusion, effective regeneration requires a balance between preserving family values and implementing modern innovations to maintain the competitiveness of family businesses in the era of globalization.

Keywords: family business, leadership regeneration, challenges, opportunities, business sustainability

Topic: Leadership

ABS-ICEBEF-25254

WOMEN AS THE PILLAR OF FAMILY BUSINESS: BETWEEN DOMESTIC AND PROFESSIONAL ROLES

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Abstract

This research is designed to closely examine how women are key figures in family companies while also handling their home and work duties in Tasikmalaya City. Given the cultural background that often sees women in conventional roles, this study aims to uncover the ways they adjust to continue running their businesses while still caring for their families. The research uses a qualitative method with a phenomenological approach to look at the real-life situations of the women involved. Fifteen female family business owners were specifically chosen because they actively participate in managing their businesses. Information was gathered through detailed talks and watching them in action, and then examined using thematic analysis that included simplifying the data, showing it, and making conclusions. The results show three main ideas: family backing, methods for handling time, and gender stereotypes that still affect what women are expected to do. Support from husbands and adaptable work schedules were key in helping women find a balance between their home and work lives. This research highlights that women's ability to keep family businesses going depends not just on their own skills, but also on having a helpful community and family setting that allows them to balance home and work in a lasting way.

Keywords: women, family business, domestic role, professional role, qualitative study

Topic: Leadership

ABS-ICEBEF-25267

The Impact of Transformational Leadership on Employee Loyalty and Family Business Sustainability in the Culinary Sector

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Abstract

This study uses a literature review method to analyze the impact of transformational leadership style on sustainability in family businesses. The study reviews various relevant articles, journals, and books, focusing on the relationship between transformational leadership, employee engagement, loyalty, performance, and long-term sustainability in the context of family businesses. Through analysis of existing literature, this study aims to identify consistent patterns and provide empirical evidence supporting the role of transformational leadership in enhancing the sustainability of family businesses. The results show that transformational leadership can increase employee engagement, loyalty, and performance, which in turn contributes to the long term sustainability of the company.

Keywords: Transformational Leadership, Sustainability, Family Business, Employee Engagement, Employee Loyalty

Topic: Leadership

ABS-ICEBEF-25275

Gender Equality in Family Business: A systematic Literature Review

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Abstract

The gender equality and women's empowerment phenomenon has grown rapidly in recent years (Dilip et al, 2024). And this is not separated from our daily environment, which is family and even family businesses. Gender equality in family business management is now becoming commonplace, with many family businesses not prioritizing a specific gender to continue the family business. Currently, there are also many family businesses led by women, not just men. Over the period 1990 to 2019, the female labour force participation rates generally, but by no means universally, increased (Winkler, 2022).

Keywords: gender equality, family business, women empowerment, entrepreneurship.

Topic: Leadership

ABS-ICEBEF-25299

HOSPITAL MANAGEMENT STRATEGIES IN OPTIMIZING OPERATIONAL EFFICIENCY AND PATIENT SERVICES

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Abstract

Hospitals in Indonesia face increasing demands to enhance operational efficiency while maintaining high standards of patient care and satisfaction. This study aims to analyze effective hospital management strategies that optimize operational efficiency and improve patient services based on literature published from 2020 to 2025. Using a literature review approach, data were collected from national and international journals, conference proceedings, and institutional reports focusing on hospital management, information systems, and healthcare quality improvement. The findings indicate that the implementation of Hospital Management Information Systems (HMIS/SIMRS), Integrated Quality Management approaches (such as Lean Hospital, TQM, and ISO 9001), and continuous staff competency development play significant roles in enhancing efficiency and service quality. These strategies streamline administrative processes, reduce patient waiting times, and improve coordination between hospital departments. Furthermore, service quality dimensions such as reliability, responsiveness, assurance, and empathy are found to have a strong correlation with patient satisfaction and trust. However, the successful implementation of these strategies depends on overcoming challenges such as limited technological infrastructure, inadequate staff training, and resistance to organizational change. The study concludes that hospitals integrating technological innovation, quality management systems, and human resource development are more likely to achieve sustainable operational efficiency and improved patient satisfaction.

Keywords: Hospital Management Information System (HMIS); operational efficiency; service quality; patient satisfaction; hospital management strategy.

Topic: Leadership

ABS-ICEBEF-25324

THE INFLUENCE OF ETHICAL LEADERSHIP ON INNOVATIVE WORK BEHAVIOR: THE MODERATING ROLE OF PERCEIVED ORGANIZATIONAL SUPPORT

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Abstract

This study examines the influence of ethical leadership (EL) on innovative work behavior (IWB) by considering the moderating role of perceived organizational support (POS) in the context of lecturers at Indonesian universities. Ethical leadership, which emphasizes moral values, transparency, and justice, is believed to create an academic environment conducive to innovation. In this context, EL becomes crucial to ensure the responsible use of AI without sacrificing academic values, while high Perceived Organizational Support (POS) can encourage the adoption of new technologies and the development of AI-based solutions in academic practices. This study involved a population of 7,503 lecturers from West Java and Banten Provinces. Based on the Isaac and Michael table, with a 5% margin of error, a sample size of 332 respondents was determined and selected using random sampling to ensure it represents the population and reduces bias. Data were collected through a questionnaire designed to measure the research variables with appropriate measurement scales. The methodology used is quantitative with a Partial Least Squares (PLS) approach using SmartPLS software, chosen for its ability to handle non-normal data and test complex interactions between latent variables, especially in moderation effects. This research provides a theoretical contribution by enriching the literature on ethical leadership, organizational support, and innovation in the higher education environment, as well as a practical contribution in the form of policy recommendations for educational institutions to encourage innovative behavior among lecturers in the era of digital transformation.

Keywords: Ethical Leadership; Innovative Work Behavior; Perceived Organizational Support

Topic: Leadership

ABS-ICEBEF-25326

A Systematic Review on the Stereotypes about Womens Leadership in Managing Family Business

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Abstract

This study aims to examine the stereotypes attached to women's leadership, particularly in family business management, especially in the Indonesian socio-cultural context, which is still influenced bypatriarchal values. This study uses the Systematic Literature Review (SLR) method in accordance with the PRISMA guidelines. The articles analyzed were published between 2016 and 2025 and discussed issues related to gender, sociocultural barriers, and leadership succession in family businesses. The search process was conducted using data accessed through Google Scholar, Scopus, and Emerald Insight with inclusion criteria covering the topics of family business, female leadership, and gender stereotypes. The review revealed that gender stereotypes arise from two main dimensions, namely the conceptual and social dimensions. Theoretically, studies on family businesses tend to use masculine frameworks, such as agency theory and resource-based view, which consider rationality and assertiveness as ideal leadership traits. Men generally become successors in family business succession because patriarchal norms describe it that way. This condition limits the legitimacy and recognition of women's leadership, even though many studies show that women's performance and governance are just as good. However, the review also revealed that women have developed adaptive strategies to navigate and mitigate these stereotypes. Overall, the results of the study conclude that the influence of patriarchal norms is still the main cause of stereotypes that undermine the belief that women are capable of achieving a lot in family businesses. In reality, t the findings indicate that women demonstrate resilience and possess the capacity to transform leadership paradigms toward more inclusive and gender-equitable models.

Keywords: Female leadership; Family business management; Patriarchal norms; Gender bias; Leadership succession

Topic: Leadership

ABS-ICEBEF-25051

AI Ethics And Governance In Organization : A Literature Review

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Abstract

The rapid proliferation of artificial intelligence technologies in organizational contexts has generated unprecedented ethical challenges and governance complexities. This literature review examines current research on AI ethics and governance in organizations, focusing specifically on organizational governance frameworks and ethical decision-making processes through multiple theoretical lenses including institutional theory, stakeholder theory, and organizational behavior perspectives. The analysis synthesizes key findings across five thematic domains: governance structures and mechanisms, ethical decision-making frameworks, stakeholder engagement and accountability, organizational culture and institutional pressures, and performance implications. Key findings indicate that effective AI ethics governance requires multi-level organizational approaches, stakeholder-inclusive decision-making processes, and institutionalized ethical frameworks that extend beyond compliance-based approaches. The review identifies critical research gaps and proposes future directions for advancing both theoretical understanding and practical implementation of ethical AI governance in organizations.

Keywords: artificial intelligence, ethics, governance, organizational behavior, institutional theory

Topic: Organizational Behavior

ABS-ICEBEF-25150

Systematic Review: Organizational Behaviour and Team Performance in the Era of Telemedicine

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Abstract

This study aims to systematically review the relationship between organizational behaviour and team performance in the era of telemedicine. A systematic review design was used, following the PRISMA 2020 guidelines. Literature searches were conducted through PubMed, Scopus, Web of Science, and ScienceDirect databases, using the keywords "organizational behaviour", "leadership", "team performance", "telemedicine", and "digital health". Inclusion criteria were empirical studies (quantitative, qualitative, or mixed methods) published between 2015–2025, focusing on organizational behaviour or leadership in telemedicine and reporting findings on team performance. From 2,341 identified records, 28 articles met the eligibility criteria. The findings revealed that 78% of studies reported a shift to digital communication platforms, 70% emphasized the need for adaptive and innovative organizational cultures, and 82% demonstrated increased team efficiency when supported by infrastructure readiness, digital literacy, and transformational leadership. However, barriers included resistance to change, technological limitations, and decreased interpersonal closeness. In conclusion, adaptive organizational culture, effective leadership, and strategic digital communication are key determinants for optimizing team performance in telemedicine. Further research is recommended to develop leadership interventions and organizational resilience strategies to support digital transformation in healthcare.

Keywords: telemedicine; organizational behaviour; leadership; organizational culture; team performance

Topic: Organizational Behavior

ABS-ICEBEF-25198

THE ROLE OF FAMILY CLIMATE IN OVERCOMING POWER SYNDROME IN FAMILY BUSINESS SUCCESSION

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Abstract

This study aims to investigate the reasons behind the emergence of power syndrome, which is characterized by the unwillingness of the older generation to undergo succession in family businesses (Surdej and Wach, 2021; Ringo and Kibambila, 2025). This phenomenon is important to note because transformations in family businesses to build trust (PwC, 2023) are often hindered by resistance from the older generation (PwC, 2023). The methodology used in this study was a systematic literature review (Li, Wang, and Cao, 2023; PwC, 2023) with thematic analysis to design a conceptual framework. The results of the study reveal a number of key causes, including psychological factors such as attachment to identity and the desire for control (Casprini et al., 2020; Le Breton-Miller and Miller, 2020; Taylor and Francis Authors, 2021; Ahmad et al., 2022), as well as structural factors such as poor governance and a lack of mutual trust (Rumanko, 2021; do Paço et al., 2021; Schillemans and Bjurstrøm, 2020; PwC, 2023). One important finding from this research shows that these relationships are significantly influenced by family conditions (Miller, 2023).

Keywords: power syndrome, family business, succession, senior generation, family climate

Topic: Organizational Behavior

ABS-ICEBEF-25249

Managing The Performance Of Family and Nonfamily Employees Through Fair Policies And Compensation

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Abstract

This study aims to systematically review how fair compensation policies and systems affect the performance of family and nonfamily employees in family businesses. Using the Systematic Literature Review method based on 18 articles published between 2017 and 2025, the review results show that distributive and procedural justice significantly influence the motivation, satisfaction, and productivity of nonfamily employees, while family employees are more influenced by loyalty and the value of socioemotional wealth. Implementing performance based compensation and transparent evaluation has been proven to reduce conflict and increase organizational commitment. This study recommends that family businesses establish objective evaluation systems and annual compensation audits to ensure meritocracy and fairness.

Keywords: family business; fair compensation; organizational justice; employee performance; family employees and nonfamily employees

Topic: Organizational Behavior

ABS-ICEBEF-25391

THE EFFECT OF THE WORK ENVIRONMENT ON EMPLOYEE WORK PRODUCTIVITY AT THE REGIONAL FINANCIAL AND ASSET MANAGEMENT AGENCY OF WEST JAVA PROVINCE

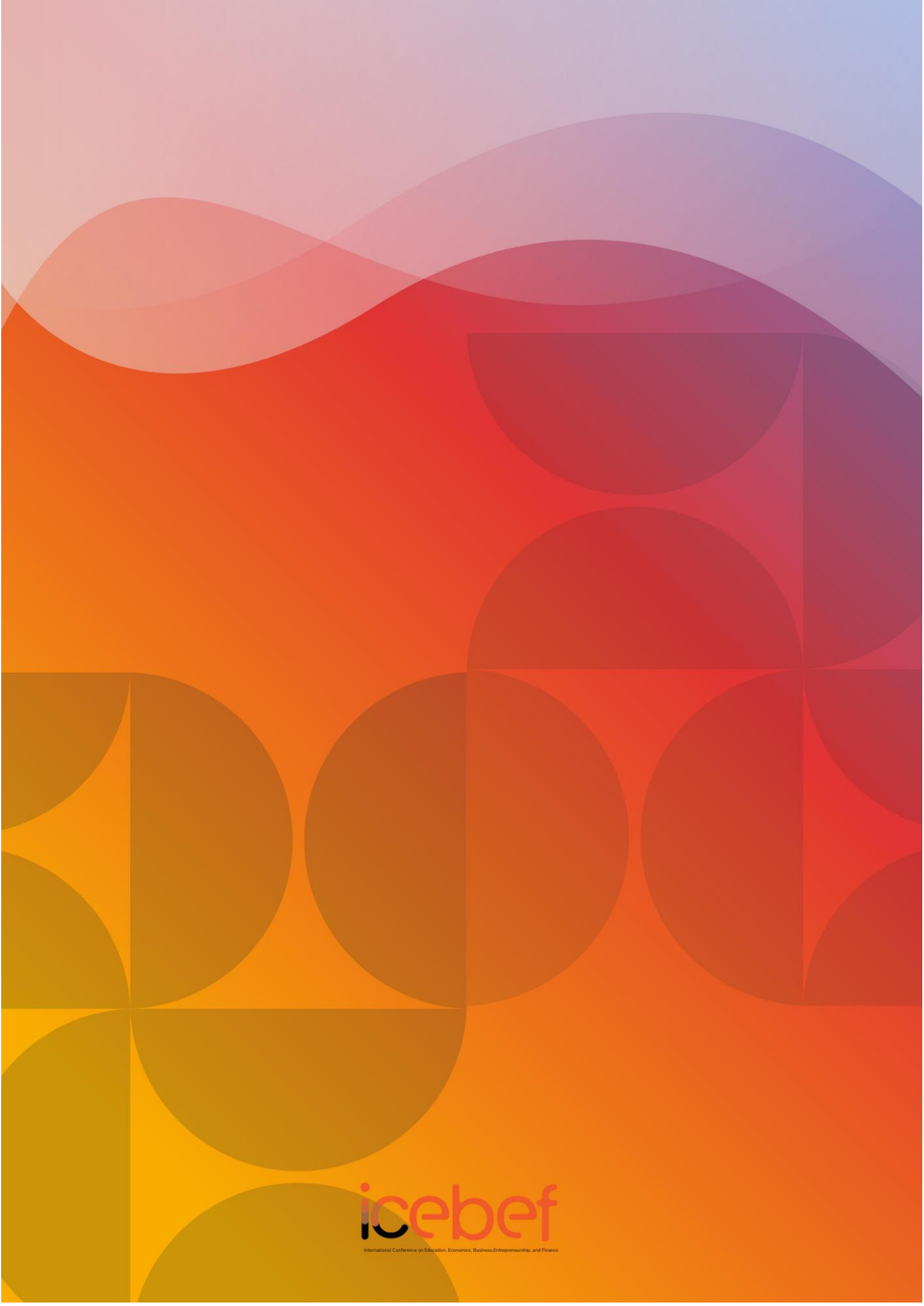
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Abstract

The problem studied in this study is related to the work productivity of employees at the Regional Financial and Asset Management Agency of West Java Province which is still not optimal. Based on these conditions, this study aims to find out the overview of the effectiveness of the work environment, the level of employee productivity, and analyze the influence of the work environment on the work productivity of employees at the Regional Financial and Asset Management Agency of West Java Province. The research method used is an explanatory survey method with a quantitative approach. The data collection technique was carried out through the distribution of questionnaires using the Likert scale. The research population is all BPKAD employees of West Java Province totaling 115 people, with sample determination using the Slovin formula to obtain a representative sample size. The results showed that the level of the work environment was in the category of quite high and the level of work productivity was in the moderate category. Hypothesis testing revealed that the work environment has a significant effect on work productivity.

Keywords: Work Environment; Productivity

Topic: Organizational Behavior


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