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pasca.sarjana@stieykn.ac.id



(0274) 486321
ext. 1406/1407



Jl. Seturan Raya,
Caturtunggal, Kec. Depok,
Kabupaten Sleman, Daerah
Istimewa Yogyakarta 55281



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TEMA

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Adaptasi Kebiasaan Baru



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NATIONAL CONFERENCE ON APPLIED BUSINESS (NCAB-9)

“STRATEGI BISNIS MENGHADAPI ADAPTASI KEBIASAAN BARU”

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PROSIDING SEMINAR NASIONAL DAN KONFERENSI
NATIONAL CONFERENCE ON APPLIED BUSINESS (NCAB-9)
“STRATEGI BISNIS MENGHADAPI ADAPTASI KEBIASAAN BARU”

DAFTAR CO-HOST

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Universitas Semarang

Aliansi Program Magister Manajemen Indonesia

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Lukman
Sri Achiryati

EDITOR

Fachmi Pahlevi Yandra, S.E., M.Sc.
Olivia Barcelona Nasution, S.E., M.Sc.
Isnanda Zainur Rohman, S.E., M.M.

PENERBIT:

STIE YKPN YOGYAKARTA

REDAKSI:

Jalan Seturan Raya, Yogyakarta 55281
Telp. (0274) 486321
Fax. 0274-486155
Email: info@stieykpn.ac.id

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KATA PENGANTAR *CONFERENCE CHAIR*

Puji syukur kepada Tuhan Yang Maha Esa dan Maha Berilmu, karena berkat rahmat dan bimbingan-Nya *The 9th National Conference on Applied Business* (NCAB-9) dapat terselenggara dengan baik. Konferensi nasional ini terselenggara berkat kerja sama dengan beberapa *co-hosts*, yaitu Universitas Islam Sultan Agung, Universitas Ahmad Dahlan, STIEPARI Semarang, Universitas Islam Indonesia, Universitas Stikubank, Universitas Muhammadiyah Yogyakarta, Universitas Semarang, Universitas Sebelas Maret, Universitas Janabadra, APMMI, STIE Widya Wiwaha, dan Universitas Kristen Duta Wacana.

Buku ini berisi kumpulan abstrak dari semua artikel yang dipresentasikan dalam NCAB-9 pada tanggal 27 Maret 2021. Tema yang diangkat dalam seminar tersebut adalah “Strategi Bisnis Menghadapi Adaptasi Kebiasaan Baru”. Seminar ini berlangsung pada era adaptasi kebiasaan baru, sehingga mengharuskan dilaksanakan secara daring dan dihadiri lebih dari 300 peserta. Total artikel yang dipresentasikan pada kegiatan tersebut berjumlah 184 artikel, dari berbagai perguruan tinggi di Indonesia. Kami mengucapkan terima kasih yang sebesar-besarnya atas partisipasinya.

Ucapan terima kasih juga kami sampaikan kepada STIE YKPN, seluruh panitia, *Session Chair*, *Assistant Session Chair*, *Reviewers*, *Speakers*, dan semua pihak yang turut berkontribusi atas terselenggaranya NCAB-9. Kami berharap semoga buku ini dapat bermanfaat dan berkontribusi bagi pengembangan ilmu pengetahuan dan praktik dalam bidang ilmu manajemen dan bisnis.

Salam,

Conference Chair

Dr. Wisnu Prajogo, S.E., M.B.A

SAMBUTAN KAPRODI MAGISTER MANAJEMEN STIE YKPN

The National Conference on Applied Business (NCAB) adalah Konferensi Nasional yang awalnya diinisiasi oleh program Magister Manajemen di wilayah Jawa Tengah dan Derah Istimewa Yogyakarta. NCAB sudah diadakan sebanyak 8 kali. NCAB-9 akan diselenggarakan oleh Program Studi Magister Manajemen (MM) STIE YKPN Yogyakarta. Prodi MM STIE YKPN dalam menyelenggarakan NCAB-9 didukung oleh Aliansi Program Magister Manajemen Indonesia (APMMI) dan beberapa program MM dari perguruan tinggi lainnya, seperti program MM Universitas Islam Sultan Agung (UNISSULA), Universitas Islam Indonesia (UII), Universitas Negeri Sebelas Maret (UNS), Universitas Muhammadiyah Yogyakarta (UMY), Universitas Stikubank (UNISBANK), Universitas Kristen Duta Wacana (UKDW), STIE Widya Wiwaha Yogyakarta, Universitas Ahmad Dahlan Yogyakarta, Universitas Janabadra, Univesitas Semarang (USM) dan STIEPARI Semarang.

NCAB bertujuan untuk mendiseminasi kajian manajemen aktual dan solusi bisnis dalam lingkungan bisnis saat ini untuk menjembatani teori, penelitian dan praktik bisnis. Konferensi ini mengundang para peneliti untuk menyajikan solusi, model bisnis, *paper* penelitian bisnis, dan studi kasus yang relevan dengan perkembangan situasi bisnis terkini. Saat ini, kondisi bisnis sedang mengalami permasalahan serius karena wabah virus COVID-19. Wabah ini telah ditetapkan oleh *The World Health Organization* (WHO) sebagai pandemi dunia. Banyak industri yang terdampak secara langsung dengan adanya pandemi ini, baik pada UMKM maupun usaha berskala besar.

Pemerintah Republik Indonesia telah mencoba untuk memulihkan kembali perekonomian dengan memberlakukan kebijakan adaptasi kebiasaan baru. Kebijakan ini diberlakukan secara situasional, melihat kondisi penyebaran wabah di masing-masing daerah. Oleh karena itu, diskusi yang terkait strategi bisnis pada semua sektor, baik UMKM maupun usaha berskala besar, dalam menghadapi era adaptasi kebiasaan baru perlu dilakukan. Dengan pertimbangan agar strategi-strategi tersebut dapat didiskusikan secara terarah, komprehensif, dan integratif, kami akan mengadakan NCAB-9 sebagai tempat atau wadah untuk berdiskusi. NCAB-9 mengangkat tema utama **“Strategi Bisnis Menghadapi Adaptasi Kebiasaan Baru,”** dengan mngundang para narasumber yang akan berbicara pada aspek pengelolaan sumber daya manusia, keperilakukan sebagai pendekatan strategi bisnis, dan strategi umum pemulihan bisnis dalam menghadapi adaptasi kebiasaan baru.

Kaprodi Magister Manajemen

Dr. Miswanto, M.Si.

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Natalena Sion, Miguna Astuti, Rosali Sembiring

Universitas Pembangunan Nasional Veteran Jakarta

natalenasion@upnvj.ac.id

ABSTRAK

Penelitian ini dilaksanakan untuk mengetahui bagaimana strategi bauran pemasaran “enye-enye” Kelompok Wanita Tani Pagoda Desa Mekaragung, Banten. Adapun pendekatan penelitian yang digunakan adalah pendekatan kualitatif. Untuk memperoleh hasil penelitian yang mendalam, penelitian kualitatif ini menggunakan studi fenomenologi. Data primer diperoleh melalui wawancara, observasi langsung dan puluhan dokumentasi. Sedangkan data sekunder diperoleh dari dan media sosial milik usaha kelompok serta laporan keuangannya. Data kemudian dianalisis menggunakan Atlas.ti dan Microsoft Excel. Dari hasil analisis, diperoleh bahwa strategi bauran pemasaran Produk (*Product*) masih belum tereksekusi secara menyeluruh dari seluruh elemen yang ada, pemilihan harga (*Price*) yang belum berdasarkan konsep digital, kesulitan melakukan promosi (*Promotion*) terlihat dari tidak adanya promosi fisik, ketidaktahuan saluran promosi yang dimiliki serta akses pemasaran langsung yang belum tersedia, dan yang terakhir ialah tempat (*Place*) yang belum mencakup pasar sasaran serta tidak tersedianya toko khusus dan gudang khusus. Sehingga dapat disimpulkan strategi bauran pemasaran yang dilakukan Kelompok Wanita Tani Pagoda dikategorikan belum efektif dan belum maksimal.

Kata Kunci : Strategi Bauran Pemasaran, UMKM, Keripik Singkong, Enye-Enye

PENGARUH *CELEBRITY ENDORSEMENT* DI MEDIA SOSIAL INSTAGRAM TERHADAP MINAT BELI PRODUK *MAKE OVER* PADA MAHASISWA FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS MUSLIM INDONESIA

Muhammad Syafii A. Basalamah, Nur Ainil Dyan Inayah

Prodi Manajemen Fakultas Ekonomi dan Bisnis Universitas Muslim Indonesia, Makassar
muhammadsyafii.basalamah@umi.ac.id
Inayahvillany@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *celebrity endorsement* di media sosial instagram terhadap minat beli produk make over pada mahasiswa Fakultas Ekonomi dan Bisnis Universitas Muslim Indonesia. Data yang digunakan dalam penelitian ini diperoleh dari kuesioner. Jumlah sampel dalam penelitian ini adalah 76 responden. Uji instrumen menggunakan uji validitas dan reabilitas. Metode analisis data yang digunakan adalah regresi linier sederhana dan uji t, untuk menguji hipotesis penelitian. Hasil penelitian menunjukkan bahwa *celebrity endorsement* di media sosial instagram berpengaruh positif dan signifikan terhadap minat beli produk make over pada mahasiswa Fakultas Ekonomi dan Bisnis Universitas Muslim Indonesia.

Kata kunci: *Celebrity Endorsement*, media sosial, Instagram, minat beli, produk make over

ABSTRACT

This study aims to determine the effect of celebrity endorsement on social media Instagram on the interest in buying make-over products in students of the Faculty of Economics and Business, Muslim University of Indonesia. The data used in this study were obtained from a questionnaire. The number of samples in this study were 76 respondents. Test instruments using validity and reliability tests. Data analysis methods used are simple linear regression and t test, to test the research hypothesis. The results showed that celebrity endorsement on social media Instagram has positively significant effect to the interest in buying make-over products in students of the Faculty of Economics and Business, Muslim University of Indonesia.

Keywords: *Celebrity Endorsement, Social Media, Instagram, Purchase Interest, Make Over Products.*

STRATEGI PEMASARAN DIGITAL DALAM PERUSAHAAN: STUDI KASUS TERHADAP BEELA.CO SEBAGAI TOKO ONLINE

Lina Nabila

Universitas Islam Indonesia
nabilalina66@gmail.com

ABSTRACT

Sales through various online platforms such as e-commerce and social media are currently increasingly promising. More and more people believe and are used to buying goods via online. This trend has an impact on the value of online transactions which continues to increase in almost every country, including Indonesia. Eventually, business owner must follow the growing trend so they can expanding market share and not losing their customers. Several online buying and selling media such as Instagram, Facebook, Shopee, and Tokopedia are the right intermediaries to reach more buyers. All of these platforms offer paid promotional features that can only be effectively communicated through a good digital marketing strategy. The results of Beela.Co's business practices show that digital marketing is a great strategy used by companies today, especially focusing on it's paid advertising. Through effective paid advertising content, business owners can get significantly higher conversions (sales) rather than not using it at all. the reach of the market share is also getting wider with digital marketing applications.

Keywords: Digital Marketing, Paid Ads, E-Commerce, Social Media

PENGARUH PERSEPSI KEMUDAHAN, KUALITAS LAYANAN DAN KEPERCAYAAN PELANGGAN TERHADAP KEPUASAN DAN MINAT MELAKUKAN PEMESANAN KEMBALI KAMAR HOTEL MENGGUNAKAN APLIKASI REDDOORZ

Andi Sigit Kurniawan¹, Dea Farahdiba²

¹Universitas Muhammadiyah Yogyakarta

²Universitas Gadjah Mada
andisigit3@gmail.com

ABSTRAK

RedDoorz merupakan platform pemesanan hotel online terjangkau dan terkemuka di Indonesia yang menawarkan kamar-kamar terbaik dan berkualitas. Adapun tujuan penelitian ini yaitu 1) menguji pengaruh persepsi kemudahan penggunaan, kualitas layanan, dan kepercayaan pelanggan terhadap kepuasan pelanggan, 2) menguji pengaruh mediasi kepuasan pelanggan terhadap persepsi kemudahan penggunaan aplikasi RedDorz dan kepercayaan pelanggan pada minat untuk memesan kembali, dan 3) menguji pengaruh kepuasan pelanggan terhadap minat melakukan pemesanan kembali. Sampel penelitian sebanyak 250 responden pengguna aplikasi RedDoorz di lokasi hotel Yogyakarta. Pengumpulan data dilakukan dengan menyebarkan kuisioner menggunakan poin skala likert 1 hingga 5. Teknik analisis data yang dilakukan dengan menggunakan metode *Structural Equation Modelling* (SEM).

Kata Kunci: Kepercayaan pelanggan, kepuasan, kualitas layanan, minat, persepsi kemudahan.

ANTESEDEN KEPUASAN KONSUMEN GO-FOOD PADA MASA PANDEMIK COVID-19 (STUDI KASUS DI YOGYAKARTA)

Isnanda Zainur Rohman, Dwi Karina Asri

Sekolah Tinggi Ilmu Ekonomi YKPN

isnanda.zainur@stieykpn.ac.id

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh variabel *perceived quality* dan kepercayaan (*trust*) terhadap kepuasan konsumen, serta pengaruh kepuasan konsumen terhadap loyalitas pengguna layanan *Go-food* pada aplikasi Gojek Indonesia di Yogyakarta. Penelitian ini menggunakan metode pengumpulan sampel *purposive sampling* dengan jumlah sampel 200 orang. Responden merupakan pengguna layanan *Go-food* di Yogyakarta dalam 3 bulan terakhir (Agustus-Oktober 2020). Data yang digunakan adalah data primer dengan menggunakan kuesioner. Teknik analisis yang digunakan adalah regresi dengan menggunakan program SPSS dan AMOS. Berdasarkan hasil penelitian, diperoleh bahwa *perceived quality* berpengaruh positif terhadap kepuasan konsumen. Variabel kepercayaan (*trust*) tidak berpengaruh positif terhadap kepuasan konsumen. Kemudian, variabel kepuasan konsumen berpengaruh positif terhadap loyalitas konsumen.

Kata Kunci: *perceived quality, trust, kepuasan konsumen, loyalitas konsumen*

ABSTRACT

This study aims to determine the effect of perceived quality and trust variables on consumer satisfaction, also the effect of consumer satisfaction on loyalty for consumer of Go-food services in Yogyakarta. The research method used is purposive sampling with a sample size of 200 people. The respondents are people who used Go-food services in Yogyakarta in the last 3 months (August-October 2020). The data used are primary data using a questionnaire instrument. The analysis technique used is regression using SPSS and AMOS program. Based on the research results, it is found that perceived quality has a positive effect on consumer satisfaction. Trust doesn't have a positive effect on consumer satisfaction. Then, consumer satisfaction has a positive effect on consumer loyalty.

Keywords: *perceived quality, trust, consumer satisfaction, consumer loyalty.*

WHAT CREATES TOURIST SATISFACTION IN PRAMBANAN TEMPLE?

Isnanda Zainur Rohman

Sekolah Tinggi Ilmu Ekonomi YKPN
isnanda.zainur@stieykpn.ac.id

ABSTRACT

Tourism is an industry which has a potential significant role in economic growth around the world. Indonesia is a country which also prepares for a world class tourism industry. In this country, there is a UNESCO world heritage site named Prambanan temple located in Yogyakarta. The purpose of this research is to get the antecedents of tourist satisfaction in Prambanan temple. The level of tourist satisfaction is an important thing for tourist attraction marketers. It is claimed that a successful tourist attraction is a place which gives more satisfaction for its visitors. There were 500 respondents filling the questionnaires of this study. The data were processed by SPSS program. Descriptive statistics, validity, reliability, and regression analyses were run to prove the hypotheses. The result shows that perceived value, perceived quality, and destination image determine the level of tourist satisfaction. There are two kinds of implications from this research. Theoretically, this research strengthens the findings from the previous researches. Practically, this research gives some perspectives for tourist destination managers to create a better marketing strategy by giving more attention to perceived value, perceived quality, and destination image. This research also gives several suggestions for the next researches.

Keywords: *tourism, marketing, tourist satisfaction, Prambanan temple*

BAURAN PEMASARAN JASA DALAM PENGAMBILAN KEPUTUSAN BEROBAT MELALUI PERSPEKTIF KELUARGA PASIEN (STUDI PADA KLINIK MATA KMU GRESIK)

Abdurrahman Faris Indriya Himawan, Tita Agustinah

Universitas Muhammadiyah Gresik
faris@umg.ac.id

ABSTRAK

Penelitian ini bertujuan melakukan pengujian Pengaruh Bauran Pemasaran 7P Terhadap Perspektif Keluarga Pasien Dalam Mengambil Keputusan Pasien Berobat Di Klinik Mata KMU Gresik. Pengambilan sampel dilakukan dengan metode *sampling insidental*. Sampel yang digunakan merupakan keluarga pasien yang berobat di klinik mata KMU Gresik dengan jumlah 175 sampel. Pengujian dilakukan dengan menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa variabel produk, harga, tempat, orang, bukti fisik dan proses dapat mempengaruhi keputusan Pasien, Sedangkan variabel promosi tidak dapat mempengaruhi keputusan pasien.

Kata Kunci : Bauran Pemasaran, Keputusan Pasien, Perspektif

RESTAURANT MARKETING STRATEGIES IN FACING NEW HABITS POST-COVID-19 PANDEMIC: REVOLUTIONARY ENTREPRENEUR PARADIGM

Marika Christa Widyasari, Harry Soesanto

Universitas Diponegoro
marikachrista22@gmail.com

ABSTRACT

This study describes the marketing strategy in the restaurant business in dealing with new habits after the COVID-19 pandemic. The marketing strategy used is customer segmentation, health protocol education, online food ordering and product innovation and payment facilities. Customer segmentation is deemed necessary because it is important to know who are the targets in the business. Meanwhile, education on health protocols is very important because of social restrictions in order to reduce the spread of the virus. Online food ordering is made to keep the business running and as an alternative to business activities. Products from business owners must immediately innovate in order to increase the trust of consumers in the restaurant. In conclusion, this study proposes a strategy from restaurant business owners to be able to adjust to the new post-pandemic normal condition so that the business continues to run without reducing customer trust.

Keywords: *Customer Segmentation; Health Protocol Education; Online Food Ordering; Product Innovation and Payment Means*

KETERTARIKAN GENERASI MILENIAL TERHADAP PENGARUH DAYA BELI RUMAH SEDERHANA di PROVINSI D.I.Y

Nika Arsita

Universitas Kristen Duta Wacana, Yogyakarta
nikaarsita_84@yahoo.com

ABSTRACT

The need for a house has almost never decreased, so finding a house to live in is something that will be experienced by almost all new families, including millennials. One of the solutions offered by the government is to provide subsidized housing at affordable prices and installments. The house built is a housing category for the Housing Financing Liquidity Facility (FLPP) or more commonly referred to as subsidized housing. The problems in this analysis are how do prices, location, buildings, and the environment affect millennial generation buying interest? By using purposive random sampling techniques and survey research methods, the research model will be tested using multiple regression analysis.

Keywords: prices, location, buildings, environment, intention to buy

**PENGARUH GRATIS ONGKIR, *PRICE DISCOUNT* DAN *CASHBACK*
TERHADAP KEPUTUSAN PEMBELIAN KONSUMEN PADA JUAL BELI
ONLINE SHOPEE (STUDI PADA MAHASISWA PRODI AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS, UNIVERSITAS
MUHAMMADIYAH SURAKARTA)**

Novi Wulan Sari, Andy Dwi Bayu Bawono

Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Surakarta

noviwulansari861@gmail.com

Andy.Bawono@ums.ac.id

ABSTRACT

This study aims to determine the effect of free shipping, price discount and cashback on consumer purchasing decisions on Shopee online buying and selling. This study uses primary data in the form of a questionnaire as a data source. The sampling technique in this study was simple random sampling. The population in this study were active students of the Accounting study program at the Faculty of Economics and Business, Muhammadiyah University of Surakarta with a total of 1,974 students, with the determination of the number of samples using the Slovin formula and obtained a total sample size of 333 respondents. The analysis tool uses Multiple Linear Regression analysis. The results of the study provide empirical evidence that free shipping, price discounts, and cashback have an effect on purchasing decisions on Shopee online buying and selling, especially for students of the Accounting study program, Faculty of Economics and Business, Muhammadiyah University of Surakarta.

Keywords : *Free Shipping, Price Discounts, Cashback, Purchasing Decisions On Shopee*

MODEL ANTESEDEN DAN KONSEKUENS *TRUST* PADA KONSUMEN BELANJA ONLINE (PLATFORM E-COMMERCE ZALORA)

Fauzia Nur Laili, Lilik Wahyudi

Universitas Sebelas Maret

laili07939@gmail.com

ABSTRACT

The aim of this study is to understand the antecedents and consequences of trust in online shopping consumers. The model of three (perceived quality, perceived risk and trust) actually increase the intention to purchase on the Zalora e-commerce platform. This study is a quantitative research using an online survey method. We screened the questionnaire that had been filled by 372 respondents so we choose 238 respondents who met the requirements. The results of this study indicate that perceived quality negatively affected on perceived risk (-0.277). Perceived risk also negatively affected on trust (-0.193). Meanwhile, perceived quality directly has a positive effect on trust (0.726) and trust has a positive effect on intention to purchase on the Zalora ecommerce platform.

Keywords: *Perceived Quality, Perceived Risk, Trust, Intention to Purchase, online shopping*

HUBUNGAN ANTARA KEPERCAYAAN DAN NIAT MEREKOMENDASIKAN: PERAN KUALITAS KONTEN, DESAIN WEBSITE DAN KESENANGAN

Amanda Yuliana, Lilik Wahyudi

Universitas Sebelas Maret
amandaayuliana@gmail.com

ABSTRACT

The purpose of this study is to provide a relationship between trust so that consumers have the intention to recommend it to consumers who have not used Zalora. This study uses the PLS SEM method with Smart PLS to test the hypothesis. The process begins with testing the measurement model and continues with testing the structural model with a sample size of 362 respondents. The results of this study affect the trust and intention to recommend through the Antecedent model facto.

Keywords: *Kualitas Konten, Disain Website, Kesenangan, Kepercayaan, Niat Merekomendasikan*

PENGARUH KUALITAS PRODUK DAN *RELATIONSHIP MARKETING* TERHADAP LOYALITAS PELANGGAN MELALUI KEPUASAN KONSUMEN

Febra Budi Satria

Universitas Islam Indonesia
febrabudisatria76@gmail.com

ABSTRAK

Bisnis kuliner saat ini menjadi salah satu bisnis paling menjanjikan untuk dijalankan dan akan terus meningkat mengingat kuliner atau makanan merupakan kebutuhan pokok manusia. Bisnis di bidang kuliner, seperti usaha catering telah merambah menjadi sebuah tren baru belakangan ini dan para pelaku usaha catering terus meningkat dan bertambah sehingga hal ini menyebabkan terjadinya persaingan yang ketat. Persaingan yang kompetitif di sektor usaha catering memerlukan banyak inovasi, strategi yang visioner dan unik untuk dapat menciptakan kepuasan konsumen dan berujung pada loyalitas. Artikel ini mencoba menjelaskan hubungan antara Kualitas Produk, *Relationship Marketing*, dalam membangun loyalitas pelanggan dengan kepuasan konsumen sebagai variabel intervening. Hipotesis dikembangkan untuk menguji peran dan efek kualitas produk dan *relationship marketing* terhadap loyalitas dan perannya pada kepuasan konsumen. Dalam penelitian ini populasinya adalah seluruh konsumen catering atau orang-orang yang pernah memakai jasa catering di Kabupaten Sleman dengan *purposive sampling* sebagai teknik pengambilan sampel dimana kriteria telah melakukan pembelian lebih dari sekali. ukuran sampel ditentukan dengan menggunakan rumus slovin, metode pengumpulan data yang digunakan adalah kuesioner, dan metode analisis yaitu uji instrument (uji validitas dan uji reliabilitas). Analisis data menggunakan analisis jalur (*Path Analysis*), dimana variabel yang digunakan meliputi kualitas produk, *relationship marketing*, kepuasan konsumen, serta loyalitas pelanggan.

Kata Kunci: Kualitas Produk, *Relationship Marketing*, Kepuasan Konsumen, Loyalitas Pelanggan.

NIAT PENGGUNAAN DOMPET ELEKTRONIK SAAT MASA PANDEMI COVID19: BAGAIMANA KEBERLANJUTANNYA?

Nabila Aribarisa

Universitas Sebelas Maret
surelnabila@gmail.com

ABSTRAK

Penyebaran virus Covid19 dan terjadinya pandemi mengubah kebiasaan hidup orang-orang. Salah satunya adalah dengan penggunaan teknologi keuangan dompet elektronik. Tentunya penting untuk mengetahui kesan dari pengguna dompet elektronik setelah penerimaan awal. Hal ini dapat digunakan sebagai langkah evaluasi bagi teknologi tersebut bahkan hingga prediksi penggunaan keberlanjutannya di era pandemi. Maka, Model Penerimaan Teknologi (*Technology Acceptance Model/TAM*) digunakan sebagai teori dasar dengan memakai dua faktor utama, yaitu persepsi kemudahan penggunaan dan persepsi manfaat. Selanjutnya ditambahkan variabel kesadaran kesehatan untuk melengkapi penjelasan akan penggunaan dompet elektronik dalam keadaan pandemi. Selain itu, persepsi resiko juga diimbuhkan, gunanya untuk menambah wawasan akan resiko yang dirasakan bersamaan dengan penggunaan dompet elektronik. lalu rangkaian tersebut akan mengacu pada sikap terhadap penggunaan dompet elektronik, sebagai penilaian positif atau negatif. Terakhir, pandangan terkait niat penggunaan keberlanjutan sebagai prediksi dari pemakaian dompet elektronik di masa pandemi Covid19. Manfaat dari pembahasan ini menawarkan sudut pandang dari sisi konsumen terhadap niat penggunaan keberlanjutan yang berguna bagi penyedia layanan dompet elektronik dan pemasar.

Kata Kunci : TAM, Dompet Elektronik, Kesadaran Kesehatan, Persepsi Resiko, Niat Penggunaan Keberlanjutan

STRATEGI BISNIS KULINER BERBASIS PARIWISATA MELALUI ADAPTASI KEBIASAAN BARU DI KAMPUNG JAWI SEMARANG

Nina Mistriani, Bambang Guritno, Haniek Listyorini

Sekolah Tinggi Ilmu Ekonomi Pariwisata (STIEPARI) Semarang

ninamistriani.stiepari@gmail.com

hanilistyorini@yahoo.com

Bguritno18@gmail.com

ABSTRAK

Kampung Jawi Semarang merupakan salah satu tempat wisata unggulan di kota Semarang. Salah satu konsep bisnis kuliner yang memadukan unsur pariwisata, dan sukses tidak pernah sepi pengunjung. Usaha kuliner ini dirancang dengan model konsep khas Jawa “tempo doloe”, sebuah ide dari masyarakat sekitar yang dikelola oleh kelompok sadar wisata (pokdarwis) Kampung Jawi. Penerapan *Health Protocol* harus diterapkan agar pengunjung memahami kebiasaan baru selama Covid-19 saat ingin terus menikmati kuliner Semarang. Penelitian dilakukan melalui penelitian deskriptif, dengan jenis metode studi kasus. Peneliti melakukan observasi langsung di lapangan dan wawancara serta didukung oleh beberapa aspek penunjang penelitian untuk memperkuat hasil penelitian lapangan. Hasil penelitian menekankan pada adaptasi kebiasaan baru dengan memanfaatkan *platform online*, membuka warung secara langsung dengan menerapkan protokol kesehatan.

Kata Kunci: Bisnis Kuliner, Pariwisata, Adaptasi Kebiasaan Baru

ABSTRACT

Kampung Jawi Semarang is one of the leading tourist attractions in the city of Semarang. One of the culinary business concepts that combine elements of tourism, and is successful, it is never empty of visitors. This culinary business is designed with a typical Javanese concept model "tempo doloe", an idea from the local community which is managed by the Kampung Jawi tourism awareness group (pokdarwis). The application of the Health Protocol must be implemented so that visitors understand the new habits during the Covid-19 when they want to continue to enjoy Semarang culinary. The research was conducted through a description of the research, with the type of case study method. Researchers made direct observations in the field and interviews and supported by several aspects of research support to strengthen the results of field research. The results of the study emphasize the adaptation of new habits by utilizing online platforms, opening stalls directly by implementing health protocols.

Keywords: Culinary Business, Tourism, New Habit Adaptation

PENGARUH KREATIVITAS PROGRAM PEMASARAN TERHADAP KINERJA PEMASARAN DENGAN DIMEDIASI NETWORKING CAPABILITY

Muamar Gadavi

Program Studi Ilmu Manajemen, Fak. Ekonomi Unissula Semarang
gadavi.mg@gmail.com

ABSTRAK

Kinerja pemasaran berkaitan dengan hasil yang dicapai oleh perusahaan sebagai dampak dari strategi perusahaan. kinerja pemasaran yang baik dapat dipengaruhi oleh faktor kapabilitas jejaring (*network*) dalam mengelola usaha, dan program pemasaran yang kreatif mampu meningkatkan kinerja pemasaran. maka yang menjadi masalah dalam penelitian ini adalah bagaimana meningkatkan kinerja pemasaran. Tujuan yang hendak dicapai dalam penelitian ini adalah Menganalisis pengaruh kreativitas program pemasaran terhadap *networking capability*, Menganalisis pengaruh kreativitas program pemasaran terhadap kinerja pemasaran, dan Menganalisis pengaruh *networking capability* terhadap kinerja pemasaran.

Kata Kunci : Kinerja Pemasaran, *Networking Capability*, dan Kreativitas Program Pemasaran.

STRATEGI MENCIPTAKAN KEUNGGULAN BERSAING MELALUI INOVASI PRODUK DAN MEDIA SOSIAL DALAM RANGKA MENINGKATKAN KINERJA PEMASARAN UMKM BATIK

Eko Wahyudi, Tatiek Nurhayati

Universitas Islam Sultan Agung Semarang
ekowahyudi@std.unissula.ac.id

ABSTRAK

Batik menjadi salah satu komoditas penting dalam UMKM di Indonesia. Batik telah ditetapkan sebagai warisan budaya dunia oleh UNESCO pada tanggal 2 Oktober 2009. Warisan budaya dengan kategori Budaya Lisan dan Non-beda (*Masterpieces of the Oral and Intangible Heritage of Humanity*). Penelitian ini bertujuan untuk mengetahui pengaruh inovasi produk dan social media terhadap kinerja pemasaran dalam UMKM Batik yang di moderasi dengan keunggulan bersaing. Kinerja pemasaran yang berhasil akan dapat dilihat dengan adanya pertumbuhan penjualan, pertumbuhan pelanggan dan juga meingkatnya laba persusahaan.

Kata Kunci: UMKM, Inovasi Produk, Sosial Media, Keunggulan Bersaing, Kinerja Pemasaran.

THE INFLUENCE OF CONTENT MARKETING TOWARDS E-WOM AND PURCHASE INTENTION WITH BRAND IMAGE AS MEDIATION VARIABLE

Haryadi Lisya Martha

Universitas Muhammadiyah Yogyakarta
Mazthadamanta@gmail.com

ABSTRACT

The rapid development of the internet has made social media platforms a new place for humans to interact. This opportunity can be used by a brand. A good brand does not only sell products in a hard-selling manner, but is able to provide value and convey it to consumers. The delivery of these values can take advantage of content on social media. This study aims to determine the effect of content marketing on e-commerce and its impact on purchase intention. There are 4 hypotheses built in this study, namely the effect of content marketing on e-wom, the effect of e-wom on brand image, the effect of e-wom on purchase intention and the influence of brand image on purchase intention. The subjects in this study were the social media followers of the official accounts of several shoe brands circulating in Indonesia. The sampling technique used purposive sampling using several criteria. The number of samples in the study ranged from 150 to 180. Collecting data using a questionnaire with a liker scale of 1 to 5 and will be analyzed using the Structural Equation Modeling method.

Keywords: content marketing, e-wom, brand image, purchase intention

THE NEGATIVE SIDE OF BRAND ATTACHMENT IN PRODUCING NEGATIVE CONSUMER BEHAVIOR

Cynthia Ayu Manggarani, Lina Regina Notylia

STIE YKPN

cynthia.ayu@stieykpn.ac.id

ABSTRACT

The purpose of this study was to examine positif behavior (brand loyalty) and negative consumer behavior (trash-talking, schadenfreude and anti-brand actions) due to brand attachment using anxiety attachment style and avoidance attachment style as moderating variables in Indonesia. This study uses an online questionnaire method with a sample of 80 respondents. Furthermore, the data were tested using the PLS-SEM method with assistance of the WarpPLS 7.0 software. The result shows that brand attachment has a strong influence on brand loyalty, trash-talking, schadenfreude, and anti-brand actions. However, these relationships were not moderated by anxiety attachment style or avoidance attachment style. It can be concluded that the relationship between brand attachment variable, and brand loyalty variable, trash-talking variable, schadenfreude variable and anti-brand actions variable are not moderated by anxiety attachment style and avoidance of attachment style.

Keywords: anti-brand, consumer behavior, loyalty, brand attachment

PENGARUH *E-SERVICE QUALITY* TERHADAP *E-CUSTOMER SATIFICATION* PADA MARKETPLACE SHOPEE

Puji Muniarty, Della Saputri, Nur Fetiningsih Syaframis dan Nurhayati

Program Studi Manajemen, Sekolah Tinggi Ilmu Ekonomi Bima

puji.stiebima@gmail.com

ABSTRACT

This study aims to determine the effect of e-service quality on e-customer satisfaction in the shopee marketplace. This type of research is quantitative associative research and its location in the city of Bima. In this study the sample consisted of 100 respondents who were selected using purposive sampling technique. data collection techniques in this study using a questionnaire, observation, interviews, documentation and literature study. test instruments using validity and reliability tests. The data analysis method used is simple linear regression, and t test (partial). The results showed that the instruments used could all be stated valid and reliable or consistent. Then in this study found that e-service quality has a positive and significant effect on e-customer satification.

Keywords: *E-Customer Satification, E-Service Quality, dan Marketplace*

**ANALISIS PENGARUH PERSEPSI RESIKO (*PERCEIVED RISK*)
TERHADAP KEPUTUSAN PEMBELIAN SARUNG TANGAN DI MASA
PANDEMI COVID-19 SECARA *ONLINE* (STUDI PADA KONSUMEN PT.
AVELIO INDONESIA)**

Evi Rosalina Widyayanti, Arief Mayndra Putra P

Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha

evi@stieww.ac.id

ABSTRACT

This research aims to analyze the effect of functional risk, financial risk, psychological risk, and time risk partially and simultaneously has significant effects to the decision buying of hand-gloves using online method on PT. Avelio Indonesia's consumers. This research is a quantitative research, which the data are presented in numbers. The sample of this research were some consumers of PT. Avelio Yogyakarta, with total sample were 97 people. The results show that functional risk, financial risk, psychological risk, and time risk effect simultaneously to the decision buying of hand-gloves using online method at PT. Avelio Indonesia. Functional risk has negative and significant effects to the decision buying of hand-gloves using online method at PT. Avelio Indonesia. Financial risk has negative and significant effects to the decision buying of hand-gloves using online method at PT. Avelio Indonesia. Psychological risk has negative and significant effects to the decision buying of hand-gloves using online method at PT. Avelio Indonesia. Time risk has negative and significant effects to the decision buying of hand-gloves using online method at PT. Avelio Indonesia.

Keywords: *Functional Risk, Financial Risk, Psychological Risk, Time Risk, Buying Decision*

THREE-WAY INTERACTION: RELAXATION SHOPPING, POSITIVE EMOTION DAN GENDER TERHADAP ONLINE IMPULSE BUYING TENDENCY DI MARKETPLACE

Diaz Haryokusumo dan Florentina Ajeng Tiya Pratiwi

STIE YKPN Yogyakarta

diaz@stieykp.ac.id

floajengtiyap@gmail.com

ABSTRAK

Riset ini menguji pengaruh langsung *relaxation shopping* (RS) terhadap *impulse buying tendency* (IBT) pada pembelian secara daring di *marketplace*. Peneliti juga menguji peran moderasi *positive emotion* (PE) dan *gender* dalam hubungan antara *relaxation shopping* dan IBT. Studi ini mengeksplorasi potensi *three-way interaction* dalam hubungan antara *relaxation shopping*, *positive emotion*, dan *gender* terhadap IBT. Penelitian menggunakan data primer *cross-sectional* dari *self-administrated survey*. Sebanyak 139 responden pengguna *marketplace* berpartisipasi dalam penelitian ini. Variabel *relaxation shopping* dan IBT diukur dengan indikator dari Ozen & Engizek (2014). *Positive emotion* diukur dengan kuesioner yang diadaptasi dari Utami dan Utama (2017). Analisis regresi digunakan untuk menguji pengaruh *relaxation shopping* terhadap IBT. Untuk menguji efek moderasi, digunakan analisis regresi moderasian dengan Macro PROCESS dari Andrew J. Hayes. Berdasarkan uji hipotesis, RS berpengaruh positif pada IBT. *Positive emotion* terbukti berperan sebagai mediator hubungan antara RS dan IBT. Sebaliknya, *gender* tidak terbukti memoderasi hubungan antara RS dan IBT. Berdasarkan uji hipotesis, tidak terjadi *three-way interaction* antara RS, PE, dan *gender* dalam mempengaruhi IBT.

Kata kunci: *relaxation shopping, impulse buying tendency, gender, positive emotion, three-way interaction.*

INVESTIGASI *GREEN PURCHASE INTENTION* OBAT HERBAL DI KOTA PADANG

Baskara Dwi Adi Syahputra, Yulia Hendri Yeni

Fakultas Ekonomi Universitas Andalas
yuliahendriyeni@eb.unand.ac.id

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *Green Perceived Risk*, *Personal Attitude* dan *Green Trust* terhadap *Green Purchase Intention* obat herbal di Kota Padang, Sumatera Barat. Data yang dibutuhkan untuk menguji 7 hipotesis penelitian yang diajukan, diperoleh melalui penyebaran kuesioner on line dengan menggunakan *5 points Likert Scale* yang diadaptasi dari penelitian sebelumnya. Dengan menggunakan *purposive sampling* diperoleh respon sebanyak 142. Hasil penelitian yang dianalisis dengan menggunakan SmartPLS menemukan bahwa *Green Perceived Risk* dan *Personal Attitude* berpengaruh positif dan signifikan terhadap *Green Purchase Intention*; *Green Perceived Risk* berpengaruh positif dan tidak signifikan terhadap *Green Trust*; *Personal Attitude* berpengaruh positif dan signifikan terhadap *Green Trust*; *Green Trust* berpengaruh positif dan signifikan terhadap *Green Purchase Intention*; *Green Trust* berperan sebagai mediasi antara *Green Perceived Risk* dan *Green Purchase Intention*; *Green Trust* berperan sebagai mediasi antara *Personal Attitude* dan *Green Purchase Intention*. Penelitian ini berbeda dari penelitian sebelumnya selain karena dilakukan pada masa pandemi COVID 19, dan melibatkan *Green Perceived Risk* dan *Personal Attitude* pada model keterkaitan antara *Green Trust* dengan *Green Purchase Intention* Obat Herbal. Selanjutnya implikasi dan rekomendasi untuk peneliti selanjutnya juga dibahas pada penelitian ini.

Kata Kunci: *Green Risk, Personal Attitude, Green Trust, Green Purchase*

MEDIATING EFFECT OF CUSTOMER ENGAGEMENT ON THE RELATION BETWEEN EWOM, ENVIRONMENTAL CONCERN AND INTENTION TO PURCHASE SECONDHAND CLOTHING AMONG COLLEGE STUDENTS IN YOGYAKARTA

Kristia

Universitas Sanata Dharma
kristia9ie@gmail.com

ABSTRACT

This study examines the direct and indirect effects of electronic word of mouth (eWOM) and environmental concern on secondhand clothing purchase intention. However, on the intervening variable, this study uses customer engagement. This quantitative research involves distributing questionnaires to 222 young people aged 18-24 years who are interested in and are familiar with the concept of using secondhand clothes, who are also lived in Yogyakarta. The questionnaire results were then processed using the structural equation modelling-partial least square (SEM-PLS) technique. The results of this study indicate that eWOM cannot have a significant effect on the direct effect, but with the presence of customer engagement as a mediating variable, eWOM can influence the interest in buying used clothes. Environmental concern variables significantly influence the interest in buying secondhand clothes both on the direct effect and the indirect effect. Furthermore, the study confirmed the full mediating effect of customer engagement between eWOM and the interest in buying secondhand clothes. However, it only partially affected the relationship between environmental concern and the interest in buying used clothes.

Keywords: *eWOM, environmental concern, customer engagement, secondhand fashion*

ANTESEDEN DAN KONSEKUENSI SIKAP KONSUMEN PADA PERILAKU PEMBELIAN PRODUK HALAL DI MASA PANDEMI COVID - 19

Zunan Setiawan¹, Lilik Wahyudi², Purwoko³, Taufik Hidayat⁴, Agus Siswanto⁵

^{1,3, 4,5} Prodi Magister Manajemen, Fakultas Ekonomi dan Bisnis,
Universitas Ahmad Dahlan Jogjakarta.

² Prodi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Negeri Surakarta, Jawa Tengah
zunansetiawan5217@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk menguji dan mengembangkan model perilaku pembelian produk halal. Sehingga, studi ini mengeksplorasi peran persepsi risiko, religiusitas, dan norma pribadi terhadap sikap konsumen dan perilaku pembelian produk halal. Studi ini juga menguji model dari peran mediasi terhadap sikap konsumen. Studi ini menggunakan kuesioner terstruktur melalui online survey untuk mengumpulkan data tentang persepsi risiko, norma pribadi, religiusitas, sikap konsumen, dan perilaku pembelian produk halal. Teknik pemodelan persamaan struktural digunakan untuk analisis data menggunakan perangkat lunak SmartPLS 3.0. Hasil penelitian ini menunjukkan bahwa sikap konsumen terhadap pembelian halal bergantung pada persepsi risiko, norma pribadi, dan religiusitas konsumen. Lebih lanjut, peran sikap konsumen dan religiusitas terhadap perilaku pembelian produk halal oleh konsumen adalah signifikan. Namun, norma pribadi bukanlah prediktor yang signifikan dari perilaku pembelian produk halal. Sikap konsumen memediasi hubungan antara persepsi risiko, norma pribadi, religiusitas pada perilaku pembelian produk halal. Temuan penelitian ini menunjukkan bahwa persepsi risiko, norma pribadi, dan religiusitas merupakan penentu penting dari sikap konsumen terhadap pembelian produk halal. Pemasar produk dan layanan berbasis pada produk halal harus fokus pada penguatan.

Kata Kunci: Perilaku Pembelian Produk Halal, Sikap Konsumen, Persepsi Risiko, Norma Pribadi, Religiusitas

CITRA MEREK TERHADAP KEPERCAYAAN DAN KEPUTUSAN PEMBELIAN PADA LOYALITAS PELANGGAN (STUDI TENTANG PRODUK PRIVATE LABEL BRANDS INDUSTRI RITEL DI YOGYAKARTA)

Mardiana

Universitas Muhammadiyah Yogyakarta
mardianau97@gmail.com

ABSTRACT

The purpose of conducting this study was to test 1) the effect of brand image on trust, Buying decision, loyalty, 2) the effect of trust on buying decisions, customer loyalty, 3) the effect of buying decisions on loyalty and 4) the influence of trust and buying decisions to mediate brand image on loyalty. In this study, private label brands in the retail industry in Yogyakarta as objects and the people of Yogyakarta as subjects with a minimum criteria of three private label purchases. The sample is 150 respondents. The analytical tool used is SEM (Structural Equation Modeling) which is operated through the AMOS program.

Keywords: Brand Image, Trust, Loyalty, Buying Decision.

FOOD PRIVATE LABEL BRANDS: PERAN *CONSUMER TRUST* PADA NIAT MEMBELI DAN LOYALITAS

Nadia Audina

Program Studi Magister Manajemen, Universitas Muhammadiyah Yogyakarta
nadiaaudina16@gmail.com

ABSTRAK

Private label dari produk makanan merupakan komponen penting dari banyak konsumen pembelian, serta elemen integral dari industri ritel. Tujuan dari makalah ini adalah untuk menelaah peran moderasi kepercayaan konsumen pada niat membeli dan loyalitas private label makanan. Untuk keperluan tersebut, penulis mengusulkan dan menguji secara empiris model konseptual yang terdiri dari variabel-variabel seperti harga dan halal label. Sampel 244 responden dikumpulkan, dan hipotesis diuji dengan melakukan pemodelan persamaan structural SEM AMOS ver.24.

ABSTRACT

Private label food products are an essential component of many consumer purchases, as well as an integral element of the retail industry. The aim of this paper is to examine the moderating role of consumer trust in purchase intention and loyalty of food private label. For this purpose, the authors propose and empirically test a conceptual model consisting of variables such as price and halal label. A sample of 244 respondents was collected, and the hypothesis was tested by modeling the structural equation SEM AMOS ver.24.

Keywords: *Food Private Label, Price, Halal Label, Purchase Intention, Loyalty*

AGILITY MARKETING SEBAGAI SOLUSI BUSINESS DISRUPTION MENUJU KEBANGKITAN BISNIS UMKM PASCA COVID – 19

Fransisca Desiana Pranatasari

Universitas Sanata Dharma Yogyakarta
fr.desiana@gmail.com

ABSTRAK

Hampir sebagian besar organisasi bisnis di Indonesia mengalami business disruption karena pandemi Covid-19. Tidak sedikit pula yang akhirnya bangkrut dan tidak mampu bertahan. Ketahanan bisnis ini sangat diperlukan dalam rangka mencapai kebangkitan bisnis UMKM karena peran strategisnya dalam perekonomian nasional. Untuk itu, kita sebagai pemasar perlu melakukan pengelolaan aktivitas pemasaran yang adaptif dan fleksibel sesuai dengan potensi yang dimiliki UMKM itu sendiri melalui agility marketing. Tujuan penelitian ini adalah merumuskan kerangka kerja untuk kebangkitan bisnis selama dan pasca masa krisis seperti COVID-19. Penelitian ini memungkinkan adanya pembuatan usulan prosedur efektif divisi pemasaran bagi organisasi bisnis dalam menghadapi business disruption ini. Pendekatan kualitatif deskriptif dilakukan peneliti untuk mendapatkan gambaran situasi yang dialami UMKM. Metode pengumpulan data dilakukan dengan wawancara, observasi dan dokumentasi dengan purposive sampling sebagai metode pemilihan narasumber penelitian. Triangulasi sumber dan triangulasi teknik dipilih peneliti untuk memastikan keabsahan data. Narasumber penelitian ini adalah pelaku UMKM (pemilik) sejumlah 5 orang. Hasilnya, *agility marketing* dapat digunakan sebagai solusi *business disruption*. Dengan demikian UMKM secara perlahan dapat melakukan pemulihan kondisi organisasi bisnisnya sehingga mampu bangkit pasca covid – 19.

Kata Kunci: *agility marketing, business disruption, kebangkitan bisnis, UMKM, Covid -19*

ANALISIS *DESTINATION BRAND EQUITY* PADA DESTINASI WISATA BOROBUDUR DI ERA NEW NORMAL

Maria Angela Diva V.W.

Universitas Sanata Dharma
mariaangeladiva@usd.ac.id

ABSTRACT

Tourism destination is a interpretation brand by their illustration of the transferability of branding principles from broader marketing disciplines to a tourism specific context. The strength of a destination brand reflects in its destination brand equity. This study develops a conceptual framework for destination brand equity that goes beyond image by adapting and expanding a multidimensional consumer-based brand equity scale for application within a tourism context. This study aims to explore the relationship between destination brand equity and destination brand awareness, destination brand image, destination perceived quality, destination brand loyalty. This research used a quantitative approach with self administered survey through an online survey. The empirical results, based on a 245 consumer survey in Indonesia. The hypothesis was tested using multiple regression using SPSS 26. The importance of destination brand image, destination perceived quality, destination brand loyalty confirmed, but destination brand awareness not confirmed in building destination brand equity. Hence, investing in resources that increase these destination brand will enhance destination brand equity.

Keywords : *destination brand equity, destination brand awareness, destination brand image, destination perceived quality, destination brand loyalty, marketing tourism, Borobudur*

APAKAH AKUN MEDIA SOSIAL BERBASIS KONTEN PARIWISATA MENCIPTAKAN KEINGINAN WISATAWAN UNTUK MENGUNJUNGI DESTINASI WISATA?

Olivia Barcelona Nasution
Sekolah Tinggi Ilmu Ekonomi YKPN
oliviabarcelona@stieykpn.ac.id

ABSTRAK

Pemasaran wisata secara daring merupakan salah satu pemasaran yang efektif untuk dilakukan pada era digital saat ini. Tujuan dari penelitian ini untuk menguji pengaruh kredibilitas sumber dan kualitas konten terhadap citra yang dipersepsikan oleh wisatawan dan pengaruh citra terhadap keinginan wisatawan untuk mengunjungi destinasi wisata. Model penelitian diuji dengan menggunakan data yang berasal dari kuesioner yang disebar secara daring ($n = 263$) dan menggunakan analisis *Structural Equation Modeling*. Seluruh hipotesis dalam penelitian ini diterima dan kredibilitas sumber paling berpengaruh terhadap citra yang dipersepsikan oleh wisatawan.

Kata Kunci: Kredibilitas sumber, kualitas konten, citra yang dipersepsikan, keinginan untuk berkunjung.

ABSTRACT

Online tourism marketing is one of the most effective marketing efforts to do nowadays, especially in digital era. This study aims to examine the effect of source credibility and content quality on tourists' perceived image and the effect of perceived image on the intention to visit tourism destinations. The research model was tested using data from questionnaires distributed online ($n = 263$) and using Structural Equation Modeling analysis. All hypotheses in this study are accepted and source credibility has the most influence on tourists' perceived image.

Keywords: Source credibility, content quality, perceived image, intention to visit.

VALUED BASED SELLING CAPABILITY AND MARKETING SUPPORT ADVANTAGE: DO THEY GIVE AN EVIDENCE TO IGNITE SALES PERFORMANCE?

**Bambang Guritno, Sukrisno Julian Andriani Putri, Henry Yuliamir, Enik Rahayu,
Mukhamad Kholil Aswan, Renny Aprilliyani, Suwarti**

Sekolah Tinggi Ilmu Ekonomi Pariwisata Indonesia (STIEPARI) Semarang Indonesia
bguritno18@gmail.com

ABSTRACT

This study tries to develop a conceptual model as an effort to increase sales performance, low sales performance becomes a gap and a reflection that the company's success in entering the market is still low. This is a concern of how to increase a company's selling ability. This study develops and proposes a new basic model by adopting variable valued based selling capability as an effort to drive sales performance through marketing support advantage and entrepreneurial orientation. Four hypotheses are proposed using quantitative research methods, the model is tested on 110 respondents who were selected through the purposive sampling method. From the tourism industry in central java using Amos 22 as a data analysis tool and the results of the study were four hypotheses accepted. The main findings in this study were variable valued based selling capability. The results showed that the concept was successful in being a driving force of sales performance so that the valued based selling capability became an indicator of the key to success. Which demonstrated different marketing strategies in improving sales performance

Keywords: Marketing Support Advantage , Entrepreneurial Orientation, valued based selling capability, Sales Performance, tourism, Central Java

RENEWABLE SOLUTION TO DRIVE MARKETING PERFORMANCE THROUGH RESPONSIVENESS CAPABILITY AND PRODUCT DEVELOPMENT ORGWARE QUALITY

Samtono, Sukrisno, Heru Yulianto, Y. Sutomo, Haniek Listyorini, Hendrajaya, Eko Martono, Aletta Dewi Maria

Dosen Sekolah Tinggi Ilmu Ekonomi Dan Pariwisata (STIEPARI)
harlinokris@gmail.com

ABSTRACT

Improving marketing performance is an essential task in a company, when a product from a company tries to find a suitable place for consumers, various different strategies become the basis for understanding that what consumers want is something different and marketing performance becomes a measure for achieving marketing performance. To develop a conceptual model related to improving marketing performance, a concept of responsiveness capability, product development orgware quality, cep and marketing resource flexibility. A novelty is produced in the form of a conceptual basic model as an effort to solve problems in improving marketing performance by taking the concept of responsiveness capability and product development orgware quality as a driving force for marketing performance through portfolio competitive experience and marketing resource flexibility and five hypotheses were proposed using the research method in quantitative terms, the model is tested on 100 samples selected through a purposive sampling method from the tourism industry in central java using Amos 22 as a data analysis tool with the results of five hypotheses being accepted. The main findings in this study are responsiveness capability and product development orgware quality successfully shows that the two concepts above are successful in being the driving force of marketing performance. So the successful acceptance of this hypothesis indicates that responsiveness capability and product development orgware quality are indicators of the key to success demonstrating different strategies in improving marketing performance.

Keywords: *Responsiveness Capability, Product Development Orgware Quality, competitive experience portfolio and marketing resource flexibility, marketing performance, Tourism, Central Java.*

PENGARUH KARAKTERISTIK KEWIRAUSAHAAN DAN KARAKTERISTIK INDIVIDU TERHADAP AKTIVITAS KEWIRAUSAHAAN DALAM PERTUMBUHAN USAHA PADA PANDEMI COVID-19 (STUDI KASUS UMKM WIRAUSAHA KUE DAN BAKERY DI KABUPATEN BANTUL)

Nuning Kristiani, Anna Maratus
STIE YKPN Yogyakarta
kristiani.nuning@gmail.com

ABSTRACT

The Micro, Small and Medium Enterprises (MSMEs) play an important role in supporting the Indonesian economy. This study aims to determine 1) The influences of entrepreneurial characteristics on entrepreneurial activities, 2) The influences of individual characteristics on entrepreneurial activities, 3) The influences of entrepreneurial activities on the growth of MSMEs. This research conducted in Bantul Regency with the target of the respondent as cake and bakery business owner. The sample collection method used in this research is purposive sampling technique. Data collection was carried out by distributing questionnaires directly (door-to-door) and indirectly (online). The questionnaire was distributed to the SMEs cake and bakery entrepreneurs in Bantul Regency with a total sample of 107 respondents. The data obtained were analyzed using the SEM-PLS (Structural Equation Modeling-Partial Least Square) analysis technique through the WarpPLS 7.0 software. The results of this study show that entrepreneurial characteristics affects entrepreneurial activities, individual characteristics affects entrepreneurial activities, and entrepreneurial activities affects business growth.

Keywords: *Entrepreneurial Characteristics, Individual Characteristics, Business Growth, MSMEs, SEM-PLS*

IMPULSIVE BUYING: KAJIAN PROMOSI PENJUALAN, GAYA HIDUP, DAN NORMA SUBYEKTIF PADA MARKETPLACE DI YOGYAKARTA

Uswatun Chasanah, Muhammad Mathori

STIE Widya Wiwaha Yogyakarta
uswatun.chasanah31@stieww.ac.id
muhammadmathori@stieww.ac.id

ABSTRACT

This research examined the impulsive buying, sales promotion, life style and subjective norms. Data collection was done by survey method on 100 student in Yogyakarta. Data processing was done using Structural Equation Model (SEM) analysis with Partial Least Square (PLS) program. Evaluation of the measurement model (outer model) with reflective indicators was evaluated by three criteria, convergent validity, discriminant validity and composite reliability. Convergent validity and discriminant validity showed that all constructs are valid, both the AVE value and the outer loading value > 0.70, while the composite reliability showed that all constructs have a composite reliability value > 0.70. Of the three proposed hypotheses, not all were proven. In this research, lifestyle does not affect impulsive buying, while sales promotion has a significant effect. This research also does not prove the role of subjective norms as moderating.

Keywords: *Impulsive buying, sales promotion, life style, subjective norms.*

ANALISIS PENGARUH CAPITAL ADEQUACY RATIO, LOAN TO DEPOSIT RATIO, UKURAN PERUSAHAAN, DAN NET INTEREST MARGIN TERHADAP PROFITABILITAS (STUDI EMPIRIS PADA BANK UMUM SYARIAH DI INDONESIA YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2013-2019)

Ines Anandhita, Suyatmin Waskito Adi

Universitas Muhammadiyah Surakarta

inesanandhita02@gmail.com

ABSTRACT

This study aims to determine the effect of Capital Adequacy Ratio (CAR), Loan to Deposit Ratio (LDR), Company Size (Size) Net Interest Margin (NIM) on the Profitability (ROA) of Islamic Commercial Banks in Indonesia for the 2013-2019 Period. The approach used in this research is a quantitative approach. The data in this study are secondary data and the data are obtained from the websites of each Islamic commercial bank. The sampling technique used purposive sampling technique with a sample size of 8 Islamic Commercial Banks for the period 2013-2019. The data analysis technique used multiple linear regression analysis using the SPSS version 21 program. The results show that the variable Capital Adequacy Ratio (CAR) and Loan to Deposit Ratio (LDR) had no effect on the profitability of Islamic commercial banks. Meanwhile, the company size variable (Size) Net Interest Margin (NIM) has a positive and significant effect on the profitability of Islamic commercial banks.

Keywords: CAR, LDR, NIM, ROA

**PENGARUH KEBIJAKAN DIVIDEN, KEPEMILIKAN MANAJERIAL,
INTELLECTUAL CAPITAL, PROFITABILITAS, DAN UKURAN
PERUSAHAAN TERHADAP NILAI PERUSAHAAN
(STUDI EMPIRIS SEKTOR MAKANAN DAN MINUMAN PADA
PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK
INDONESIA PERIODE 2017-2019)**

Ayu Rosita Yulianti, Suyatmin Waskito Adi

Universitas Muhammadiyah Surakarta
ayurositaa574@gmail.com

ABSTRACT

This study aims to determine the effect of dividend policy, managerial ownership, intellectual capital, profitability, and company size on the value of the food and beverage industry sub-sector manufacturing companies listed on the Indonesia Stock Exchange 2017-2019. The approach used in this research is a quantitative approach. The data in this study are secondary data and the data are obtained from the websites of each manufacturing company in the food and beverage industry sub-sector. The sampling technique used purposive sampling technique with a sample size of 22 manufacturing companies in the consumer goods industry sector in 2017-2019 and 54 sample data were obtained to meet the requirements of the classic assumption test. The data analysis technique used multiple linear regression analysis using the SPSS version 21 program. The results showed that the dividend policy and intellectual capital variables had no effect on firm value, managerial ownership and company size had a negative and significant effect on firm value, while profitability had a positive and significant effect on firm value.

Keywords: Firm value, dividend policy, managerial ownership, intellectual capital, profitability, company size

AKSELERASI PEMULIHAN EKONOMI NASIONAL PASCA PANDEMI COVID-19 BERBASIS *THREE INTEGRATION SHARIA SYSTEM (TISS)* PADA UMKM INDONESIA

M.Syaiful Padli

Universitas Islam Maulana Malik Ibrahim Malang
padlim.syaiful@gmail.com

ABSTRAK

Sejarah pandemi atau wabah pernah terjadi pada era Rasulullah SAW dan Khalifah Umar bin Khattab. Berbagai kebijakan program pun dilakukan guna memulihkan kondisi ekonomi kala itu. Kini kondisi wabah pun melanda hampir diseluruh dunia, tak terkecuali di Indonesia. Wabah Covid-19 telah menjadikan kondisi perekonomian Indonesia tidak stabil bahkan minus. UMKM sebagai salah satu industri yang berkontribusi besar pada PDB terancam gulung tikar. Makalah ditulis dengan pendekatan studi pustaka. Sehingga didapatkan fokus penulisan makalah yakni penyajian program pemulihan ekonomi pasca pandemi era peradaban Islam, program pemulihan ekonomi nasional Indonesia pasca pandemi dan relevansinya dengan kebijakan era peradaban Islam. Selanjutnya penyajian usulan gagasan konsep *Three Integration Sharia System (TISS)*. Terakhir analisa SWOT konsep TISS. Sehingga dapat disimpulkan bahwa konsep ini mampu mengakselerasi perekonomian nasional melalui UMKM.

Kata Kunci : UMKM, Integrasi, Pasar, Pembukuan, Modal, Digital

ABSTRACT

The history of pandemics or epidemics has occurred in the era of the Prophet Muhammad and Caliph Umar bin Khattab. Various program policies were carried out to restore the economic conditions at that time. Now the condition of the plague has hit almost all over the world, including in Indonesia. The Covid-19 outbreak has made Indonesia's economic conditions unstable and even negative. MSMEs as one of the industries that contribute greatly to GDP are threatened with bankruptcy. Papers are written with a literature study approach. So that the focus of writing a paper is obtained, namely the presentation of the post-pandemic economic recovery program in the era of Islamic civilization, the post-pandemic Indonesian national economic recovery program and its relevance to the policies of the Islamic civilization era. Furthermore, the presentation of the proposed concept of the Three Integration Sharia System (TISS) concept. Finally, the SWOT analysis of the TISS concept. So it can be concluded that this concept is able to accelerate the national economy through MSMEs.

Keywords: MSMEs, Integration, Market, Bookkeeping, Capital, Digital

ANALISA FAKTOR INTERNAL DAN EKSTERNAL YANG MEMPENGARUHI PROFITABILITAS BANK YANG TERDAFTAR DI BURSA EFEK INDONESIA

Leo Dadyo Pamungkas¹, Hendang Tanusdjaja²

¹ Universitas Cokroaminoto Yogyakarta

² Universitas Tarumanagara Jakarta

leo.dadyo@ucy.ac.id

hendangt@gmail.com

ABSTRACT

This research aims to analyse the influence of internal and external factors to banks' profitability. The problems of the banks might occur not only from internal factors such as cost of interest and loan impairment but also from external economic factors such as inflation and exchange rate. Multiple regressions analysis used to analyse the influence of internal and external factors to banks' profitability. The type of the research used was causal study. This research also used time series and cross sectional data. Purposive sampling used as data collection method, which resulted in collection of 140 samples from 28 banks during the period of 2013-2017. SPSS 20 software used to analyse the data. It is proven those three variables (cost of interest, loan impairment and inflation) have no influence on profitability. Exchange rate have negative influence on profitability. Exchange rate negative influence describe that depreciations of rupiah always trigger the lower rate of banks' profitability. Depreciations will be followed by the lower rate of national economy that knock down bank's profitability.

Keywords: cost, interest, impairment, inflation, exchange, rate, profitability

PENINGKATAN KINERJA KEUANGAN BERBASIS MEKANISME *CORPORATE GOVERNANCE*

Lela Zumala Rofiqoh

Universitas Islam Sultan Agung Semarang
lzl.5196@gmail.com

ABSTRAK

Judul penelitian peningkatan kinerja keuangan berbasis mekanisme *corporate governance* pada badan usaha milik negara yang *go public* di BEI. Kinerja keuangan merupakan hasil dari efektifnya kebijakan internal perusahaan dan menjadi salah satu pedoman pihak eksternal untuk menyoro ti kinerja perusahaan. Beberapa kebijakan internal perusahaan jika dikelola dengan tata kelola perusahaan yang baik sejak dini maka dapat diketahui tanda-tanda kinerja keuangan dan perusahaan itu sehat atau tidak.

Jenis penelitian kuantitatif, metode analisis data statistik deskriptif, regresi data panel, dan uji asumsi klasik. Populasi perusahaan BUMN yang terdaftar di BEI tahun 2015 - 2019, dengan sampel 55 perusahaan secara *purposive sampling*. Hasil pengolahan data, estimasi model regresi dengan *random effect*, uji asumsi klasik data tidak terjadi multikolinearitas. Hasil pengujian regresi data panel dan Uji t menunjukkan *dividen payout* berpengaruh positif tidak signifikan, *long term debt* berpengaruh positif signifikan, *sales growth* berpengaruh positif tidak signifikan, *corporate governance* tidak memoderasi peran *dividen payout* terhadap kinerja keuangan, *corporate governance* memoderasi peran *long term debt* terhadap kinerja keuangan dan *corporate governance* tidak memoderasi peran *sales growth* terhadap kinerja keuangan.

Kata kunci : *dividen payout, long term debt, sales growth, corporate governance* dan kinerja keuangan.

ANALISIS LRA UNTUK MENILAI EFEKTIVITAS DAN EFISIENSI KINERJA KEUANGAN PADA PEMKAB SUKOHARJO TA 2015-2016

Irvan Yovie Pratama Hindriawan, Eko Sugiyanto

Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Surakarta

irvan.yovie9@gmail.com

Eko.sugiyanto@gmail.com

ABSTRACT

This study aims to analyze the Budget Realization Report in order to assess the effectiveness and efficiency of financial performance in the Sukoharjo district government for the 2015-2016 fiscal year. The research method uses descriptive methods and case study. The method of analysis used in this research is quantitative methods.. The results showed that the first, the Regional Income Financial Performance of Sukoharjo Regency during 2015-2019 based on the effectiveness ratio analysis can be seen from the total budget compared to its realization in general, it is said to be very effective. The second, shows that the Regional Financial Performance of Sukoharjo Regency during 2015-2019 judged from the calculation of the efficiency analysis of regional spending has shown a fairly efficient performance. This is evidenced in the calculation of the efficiency ratio analysis of the Regional Government Expenditures of Sukoharjo Regency below 100% with the average criteria is quite efficient.

Keywords: Budget Realization Report, Effectiveness Ratios, Efficiency Ratios, Regional Income Sukoharjo Regency.

ANALISIS PENGARUH PROFITABILITAS, EFISIENSI DAN *LEVERAGE* TERHADAP PERINGKAT OBLIGASI DENGAN *EARNINGS MANAGEMENT* SEBAGAI VARIABEL MODERASI

Leo Dadyo Pamungkas¹, Vinola Herawaty²

¹Universitas Cokroaminoto Yogyakarta

²Universitas Trisakti, Jakarta Barat

leo.dadyo@ucy.ac.id

vinolaherawaty@yahoo.com

ABSTRACT

This study aims to analyze the profitability, efficiency and leverage influence on bond rating moderated by earnings management. The type of research used was causal study. This research also used time series and cross sectional data. Purposive sampling used as data collection method, which resulted in collection of 120 samples from 24 banks during period of 2013-2017. SPSS 20 multivariate logistic regressions analysis used to analyze data. The results of the research prove that both profitability and efficiency have positive influences on bond rating. Leverage has a negative influence on bond rating. Earnings management strengthens the influence of leverage on bond rating. Earnings management does not have an influence on bond rating. Earnings management does not weaken the influence of profitability on bond rating. Earnings management does not weaken the influence of efficiency on bond rating.

Keywords : *profitability, efficiency, leverage, earnings, management, bond, rating.*

**PENGARUH SPESIALISASI AUDITOR, *AUDIT FEE*, *AUDIT TENURE*
DAN ROTASI AUDITOR TERHADAP KUALITAS AUDIT
(STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG
TERDAFTAR DI BEI TAHUN 2017-2019)**

Rima Utami, Agus Endro Suwarno
Universitas Muhammadiyah Surakarta
rimautami793@gmail.com

ABSTRACT

This study aims to examine how the effect of auditor specialization, audit fees, audit tenure, and auditor rotation on audit quality. The data in this study are secondary data. The population data of this study were 144 manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2015 to 2019. The samples were selected using purposive sampling method from 71 manufacturing companies which resulted in 213 company observations. Data analysis was performed using logistic regression methods. The results of this study indicate that audit fees have an effect on audit quality while auditor specialization, audit tenure and auditor rotation have no effect on audit quality.

Keywords: *audit quality, auditor specialization, audit fee, auditor rotation.*

DETERMINING FACTORS INFLUENCE COMPANY INCOME TAX WITH EARNING MANAGEMENT AS MODERATING VARIABLE

Theresia Trisanti

STIE YKPN

Sekolah Tinggi Ilmu Ekonomi YKPN, Yogyakarta

theresiatri santi@gmail.com

ABSTRACT

The purpose of this research is to find out whether Long Term Debt to Assets Ratio (LDAR), Debt to Equity (DER), Capital Intensity Ratio (CIR) and earning management as moderating variable have effect on corporate income tax. The population in this study are the manufacturing companies listed on the Indonesian Stock Exchange in 2016-2019 by using purposive sampling techniques and this is quantitative research. The results of research show that LDAR, DER, and CIR have significant effect on corporate income tax. Earning management as a moderating variable able to strengthen the relationship between LDAR, DER and CIR to corporate income tax. The contribution of this study are expected to provide additional deception for company management in making loan for optimal capital structure by considering the income tax perspective that must be paid, but not forgetting the ethical aspects and the risks elements in doing business.

Keywords: *Long Term Debt to Asset Ratio, Debt to Equity Ratio, Capital Intensity Ratio, earnings management, corporate income tax.*

ACCOUNTING LEARNING IN THE ERA OF COVID 19

Sarwenda Biduri, Sigit Hermawan, Wiwit Hariyanto

Program Studi Akuntansi, Universitas Muhammadiyah Sidoarjo
sarwendabiduri@umsida.ac.id

ABSTRACT

The Covid 19 pandemic that has occurred since December 2019 until now requires all teaching and learning activities for students to be temporarily carried out online, the positive effect of this learning really helps the continuity of the learning process during a pandemic like this. Lecturers and students must take advantage of communication media and social media as data storage media that can be used to record quality learning activities. However, all of this requires supporting learning infrastructure, such as laptops, smartphones, tablets, which can access information anywhere and anytime, the availability of sufficient internet quota packages so that they can access the internet network (Kumar and Nanda 2018). From the perspective of the university, it is also demanded to be able to prepare infrastructure in the form of more than enough bandwidth to be able to support the teaching and learning process. The problem is that what is often faced is whether the quality of learning during this pandemic has been fulfilled, if seen from the process, namely visionary leadership, excellent academic, efficient system, and support and infrastructure. The purpose of this study is to determine the quality of learning in accounting lecturers during the pandemic covid 19, to find out how the availability of IT and E-Learning helps in the quality of learning for accounting lecturers during the Covid 19 pandemic, to find out how the accounting study program stakeholder strategies in improving the quality of learning during the Covid 19 pandemic.

Keywords: *Quality of Learning, E-Learning, IT Availability, Covid 19*

**PROFITABILITAS, LEVERAGE, LIKUIDITAS DAN OPINION
SHOPPING, PENGARUHNYA TERHADAP OPINI
AUDIT GOING CONCERN
(STUDI EMPIRIS PADA PERUSAHAAN PROPERTY & REAL ESTATE
YANG TERDAFTAR DI BEI TAHUN 2017-2019)**

Fitriana Nur'aini, Nursiam
Universitas Muhammadiyah Surakarta
fn12891@gmail.com

ABSTRACT

In the business world, corporate survival is one of the indirect goals that a company must achieve. Company survival or going concern is an important indicator that business actors need to pay attention to, including those who determine decisions for investors. The purpose of this study is to examine the effect of profitability, leverage, liquidity, and shopping opinions on going concern audit opinion on property & real estate companies listed on the IDX in 2017-2019. The sampling method was purposive sampling according to predetermined criteria. The number of samples collected was 40 companies. The collected data were analyzed using descriptive statistical analysis. Testing the hypothesis in this study using logistic regression analysis with an overall model fit, assessing the feasibility of the model, assessing the coefficient of determination (R Square Nagelkerke). The results showed that the variables of profitability, liquidity, and shopping opinion had no effect on the audit opinion on attention.

Keywords: *profitability, leverage, likuidity, opinion shopping, going concern audit opinion*

ANALISIS DETERMINAN TINGKAT PENGUNGKAPAN RISIKO PERUSAHAAN PERBANKAN DI INDONESIA (STUDI EMPIRIS PADA BANK YANG TERDAFTAR DI BEI TAHUN 2017-2019)

Nadya Ramadhani, Nursiam

Universitas Muhammadiyah Surakarta
nadyaramadhani4@gmail.com

ABSTRACT

Disclosure of company risk is disclosure that provides more qualitative information or risk information listed in the notes section of the financial statements in the annual report. The purpose of this study was to analyze the effect of profitability, board size, public share ownership and number of board meetings on the risk disclosure level of banking companies listed on the Indonesia Stock Exchange in 2017-2019. Samples were obtained as many as 120 companies with a purposive sampling method for 3 years. The data analysis technique in this study is multiple linear regression analysis. The results of the analysis show that the size of the board of commissioners has an effect on risk disclosure. Meanwhile, profitability, public share ownership and the number of board meetings have no effect on risk disclosure.

Keywords: risk disclosure, profitability, board size, public ownership, board of commissioners.

ANALISIS PENGARUH RASIO AKTIVITAS DAN NILAI PERUSAHAAN TERHADAP KONDISI *FINANCIAL DISTRESS* PADA PERUSAHAAN MANUFAKTUR

Leo Dadyo Pamungkas, Muhammad Kuncoro Dorojati, Arisman

Universitas Cokroaminoto Yogyakarta

leo.dadyo@ucy.ac.id

kdorojati26@gmail.com

arisman19@ucy.ac.id

ABSTRACT

This research aims to analyse the activity ratio and corporate value influence on financial distress condition. Identification of financial distress conditions are more important than bankruptcy, each company will undergo financial distress condition in advance before experiencing bankruptcy. Zmijewski model used in this research proved to be an ideal model to predict financial distress compare to the other models. The type of research used was causal study. This research also used time series and cross sectional data. Purposive sampling used as data collection method, which resulted in collection of 100 samples from 25 manufacturing companies during period of 2015-2018. SPSS 22 logistic multivariate analysis used to analyse data. The results of the research prove that activity ratio has negative influence on financial distress condition. Corporate value has no influence on financial distress condition. The results of this research are important as financial distress early warning signs for corporate to prevent further bankruptcy. The higher rate of sales compare to assets will have negative influence on financial distress. Price earning ratio as a measurement for corporate value have no influence on financial distress condition. There are two kinds of investor, the investor aim to “invest” and “speculative” investor. The speculators do not really use the corporate financial conditions to buy, hold and sell their stocks. There are factors beyond financial statement such as intuitions to make judgements. These are the reasons why the corporate value does not have influence on financial distress.

Keywords: activity, corporate, value, financial. distress

ANALISIS KECERDASAAN, INDEPENDENSI, DAN PROFESIONALISME AUDITOR PADA KINERJA AUDITOR PADA KAP DI WILAYAH JAWA TENGAH

Luna Widya Pangestika, Zulfikar

Faculty of Economics and Business, Universitas Muhammadiyah Surakarta, Surakarta.

luna.wipang@gmail.com

zulfikar@ums.ac.id

ABSTRAK

Penelitian ini bertujuan untuk pengaruh kecerdasan emosional, kecerdasan intelektual, kecerdasan spiritual, independen dan profesionalisme terhadap kinerja auditor. Populasi dalam penelitian ini yaitu auditor yang bekerja dan terdaftar di Kantor Akuntan Publik (KAP) di wilayah Semarang dan Surakarta, sedangkan sampel dalam penelitian ini sebanyak 61 responden dan teknik pengambilan sampel dengan metode purposive sampling. Berdasarkan Kecerdasan emosional tidak berpengaruh signifikan terhadap kinerja auditor. Kecerdasan spiritual tidak berpengaruh signifikan terhadap kinerja auditor. Kecerdasan intelektual berpengaruh signifikan terhadap kinerja auditor. Independensi berpengaruh signifikan terhadap kinerja auditor. Profesionalisme berpengaruh signifikan terhadap kinerja auditor.

Kata Kunci: Kecerdasan Emosional, Kecerdasan Intelektual, Kecerdasan Spiritual, Independen, Profesionalisme dan Kinerja.

ABSTRACT

This study aims to determine the influence of emotional intelligence, intellectual intelligence, spiritual intelligence, independence and professionalism on auditor performance. The population in this study are auditors who work and are registered in the Public Accounting Firm (KAP) in Semarang and Surakarta, while the sample in this study was 61 respondents and the sampling technique was purposive sampling method. Based on emotional intelligence, it does not have a significant effect on auditor performance. Spiritual intelligence does not have a significant effect on auditor performance. Intellectual intelligence has a significant effect on auditor performance. Independence has a significant effect on auditor performance. Professionalism has a significant effect on auditor performance.

Keywords: *Emotional Intelligence, Intellectual Intelligence, Spiritual Intelligence, Independent, Professionalism and Performance.*

STRATEGI INVESTASI DALAM MENENTUKAN ARAH DAN PELUANG PASAR MODAL DITENGAH PANDEMI COVID-19

Wiwit Hariyanto , Fityan Izza Noor Abidin , Sarwenda Biduri

Program Studi Akuntansi, Universitas Muhammadiyah Sidoarjo
wiwitbagaskara@umsida.ac.id

ABSTRACT

This study aims 1. To determine investment strategies in determining the direction and opportunities of the capital market in the midst of the COVID-19 pandemic through the formation of optimal portfolios in LQ-45 stocks, 2. To find out the differences in expected return and risk of LQ-45 stock portfolios before and during the COVID-19 pandemic. The object of this research is the LQ-45 shares in the Indonesia Stock Exchange. The method used in this research is quantitative method. Analysis of the data in this research using the Independent Sample t-test. To maintain harmony by creating a market with integrity and health and providing guidance on investing in a pandemic situation, one of which is through investment in the form of a portfolio. Based on the results of the study, using the population of stocks listed on the Indonesia Stock Exchange LQ 45 for the period 2019 - 2020, 21 portfolio combinations were formed. Of these 21 combinations, the optimal portfolio is produced by selecting the portfolio that provides the largest return with the same risk or the smallest risk at the same profit level. Based on the results of hypothesis testing, it is found that there are differences in Expected Return and Portfolio Risk, both in the composition of 50:50 and 70:30 before and during the pandemic.

Keywords: Strategy, Investment, Capital Market

**ANALISIS PENGARUH PROFITABILITAS, ASSETS TURNOVER,
TOTAL ASSETS, EXTRAORDINARY ITEMS DAN UKURAN KAP
TERHADAP AUDIT REPORT LAG.
(STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG
TERDAFTAR DI BURSA EFEK INDONESIA
PERIODE TAHUN 2016-2018)**

Luthfiah Innes Larasati, Triyono
Universitas Muhammadiyah Surakarta
b200170244@student.ums.ac.id

ABSTRACT

The objective of research examined of profitability, asset turnover, total assets, extraordinary items and public accountant size on audit report lag. The research used secondary data on manufacturing companies listed on the Indonesia Stock Exchange for the period 2016-2018. Company data were obtained using purposive sampling method, the data analysis technique used is multiple linear regression and the result showed that the variables of profitability and extraordinary items have an effect on the audit report lag. Meanwhile, the variables of assets turnover, total assets, and public accountant size have not affect the audit report lag.

Keywords : *Audit report lag, Profitability, Asset Turnover, Total Assets, Extraordinary Items and Public Accountant Size.*

**PENGARUH PROFITABILITAS, *LEVERAGE*, UKURAN PERUSAHAAN,
DAN PERGANTIAN AUDITOR TERHADAP *AUDIT REPORT LAG*
(STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG
TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2016-2018)**

Rosyiana Nur Khofifah, Triyono
Universitas Muhammadiyah Surakarta
b200170241@student.ums.ac.id

ABSTRACT

The objective of research examined of profitability, leverage, company size, and auditor turnover on Audit Report Lag. The research used secondary data on manufacturing companies listed on the Indonesia Stock Exchange for the period 2016-2018. Company data were obtained using purposive sampling method, the data analysis technique used multiple linear regression and the result showed that the variable of auditor turnover have an effect on the Audit Report Lag. Meanwhile, the variables of profitability, leverage, company size have not effect on the Audit Report Lag.

Keywords: Profitability, Leverage, Company Size, Auditor Turnover, Audit Report Lag.

NIAT PELAKU USAHA MIKRO, KECIL DAN MENENGAH TERHADAP KEPATUHAN WAJIB PAJAK SESUAI PP NO. 23 TAHUN 2018 PENDEKATAN “*THEORY OF PLANNED BEHAVIOUR (TPB)*”

Yulianto, Hadri Kusuma

Program Studi Magister Akuntansi Universitas Islam Indonesia
surahmanyulianto@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Perceived Behavior Control*, *Attitude Toward* dan *Subjective Norm* terhadap niat kepatuhan wajib pajak UMKM sesuai dengan PP No 23 Tahun 2018 dan untuk mengetahui pengaruh Tekanan, Literasi pajak dan pengalaman masa lalu terhadap *Perceived Behavior Control* dan *Attitude Toward* Wajib Pajak. Penelitian ini berdasar pada pengembangan *theory of planned behavior* dan Teori Kognitif. Populasi penelitian ini adalah seluruh wajib pajak UMKM di Daerah Istimewa Yogyakarta. Alat statistik yang digunakan untuk menguji hipotesis adalah menggunakan regresi linier dengan bantuan software AMOS. Hasil penelitian menunjukkan bahwa *Perceived Behavior Control* dan *Attitude toward the behavior* berpengaruh secara signifikan positif terhadap niat kepatuhan wajib pajak UMKM sesuai dengan PP No 23 Tahun 2018, sedangkan *Subjective Norm* tidak berpengaruh secara signifikan positif terhadap niat kepatuhan wajib pajak UMKM sesuai dengan PP No 23 Tahun 2018. Tekanan dan Pengalaman masa lalu tidak berpengaruh secara signifikan positif terhadap *Perceived Behavior Control* dan *Attitude toward the behavior* wajib pajak UMKM, sedangkan Literasi Perpajakan berpengaruh secara signifikan positif terhadap *Perceived Behavior Control* dan *Attitude toward the behavior* wajib pajak UMKM.

Kata Kunci : *theory of planned behavior*, *Perceived Behavior Control* dan *Attitude toward the behavior*, Tekanan, Literasi pajak, pengalaman masa lalu, niat kepatuhan.

THE EFFECT OF PROFITABILITY, LEVERAGE, MANAGERIAL OWNERSHIP, AND DIVIDEND PAYOUT RATIO ON INCOME SMOOTHING

Suwaldiman, Rifda Nafiesah Lubis

Accounting Study Program, Faculty of Business and Economics, Universitas Islam Indonesia
suwaldiman@uui.ac.id
15312519@alumni.uui.ac.id

ABSTRACT

This paper tested whether profitability, leverage, management ownership, and dividend payout ratio have impact on management of earnings. The companies listed in the Indonesia Stock Exchanges for the period of 2012-2016 were employed as the data sample. Profitability is represented by the return on assets, meanwhile debt to total capital ratio is used as the representation of the leverage. This paper defines management ownership as the ownership held by the managers compared against the total ordinary share that are outstanding in the capital market. Additionally, this research also used the dividend payout ratio as another independent variable. Moreover, earnings management as the dependent variable is measured by the Eckel Index. When the index is more than 1 it is interpreted that it could be indicated the absence of earnings management, and vice versa. The lower of Eckel Index score means the more intensity of earnings management. In contrast, the higher Eckel index means the less earnings management intensity. The hypothesis proposed in this research were tested by a multiple regression analysis. This research concluded that return on asset, debt to capital ratio, and dividend payout ratio have significant and positive impacts on the Eckel Index. It can be interpreted that when those variables increase tends to be followed by decreasing in the intensity of earnings management. However, this research revealed that management ownership have a negative and significant impact on the Eckel Index. It is proved that the ownership of a company by its managers will drive them to conduct the earnings management.

Keywords: *earnings management, profitability, leverage, dividend payout, management ownership.*

**PENGARUH SOSIALISASI PERPAJAKAN, SANKSI PERPAJAK DAN
SISTEM PELAYANAN ONLINE TERHADAP KEPATUHAN WAJIB
PAJAK UMKM
(STUDI PADA WAJIB PAJAK YANG TERDAFTAR
DI KP2KP MAGETAN)**

Dian Rodearni, Nursiam
Universitas Muhammadiyah Surakarta
dianrodearni159@gmail.com

ABSTRACT

This research aims to determine the effect of tax socialization, tax sanctions, and online service systems towards taxpayer compliance of Micro, Small and Medium Enterprises registered in KP2KP Magetan. The study method used in this paper is a quantitative method. Data collection uses primary data with a questionnaire to taxpayers of UMKM in Magetan Regency. The sampling method uses probability sampling with random sampling techniques. Total samples collected are 98 respondents. Hypothesis testing in this study is multiple linear regression analysis using the SPSS program version 20. As the results, this study showed that the tax socialization variables, tax sanctions, and online service systems proved to have a positive and significant effect towards taxpayer compliance of UMKM Enterprises with the value of each sig being 0,048; 0,000 and 0,03.

Keywords: *socialization, sanctions, online services, taxation, taxpayer compliance, umkm*

MODEL PENINGKATAN NILAI PERUSAHAAN BERBASIS *TRIPLE BOTTOM LINE* CSR DAN PROFITABILITAS

Hery Supriyadi

Program Magister Manajemen Fak. Ekonomi Unissula Semarang
hery.supriyadi74@yahoo.co.id

ABSTRAK

Nilai Perusahaan memegang peranan penting bagi keputusan investor dalam menanamkan modalnya. Masih terdapat berbagai kendala dalam pelaksanaan CSR oleh perusahaan. Pandangan tradisional menyatakan Nilai Perusahaan diukur dengan harga saham, sementara pandangan baru dapat diproxikan dengan Tobin's Q. CSR telah menjadi sarana pertanggungjawaban perusahaan kepada publik untuk menghindari konflik yang diakibatkan oleh operasional perusahaan. Kinerja keuangan perusahaan dapat dilihat dari tingkat profitabilitasnya. Artikel ini bertujuan untuk membangun model peningkatan Nilai Perusahaan berbasis CSR Ekonomi, CSR Sosial, CSR Lingkungan (*triple bottom line*) yang dimoderasi oleh profitabilitas. Signifikansi model ini sangat penting karena dapat menjadi panduan bagi perusahaan dalam menyalurkan CSR sehingga menghasilkan dampak positif kepada peningkatan Nilai Perusahaan. Dari hasil kajian pustaka artikel ini menghasilkan kesimpulan bahwa CSR mempunyai pengaruh positif terhadap Nilai Perusahaan serta Profitabilitas mampu memoderasi pengaruh CSR terhadap Nilai Perusahaan. Model ini diharapkan dapat menjadi model baru bagi perusahaan dalam merancang program penyaluran dana CSR yang tepat sasaran.

Kata Kunci: Nilai Perusahaan, Triple Bottom Line, CSR, Profitabilitas

RISK AND RETURN ANALYSIS IN INDONESIAN BANKING INDUSTRIES

Pandu Adi Cakranegara

Universitas Presiden
cakranegara@gmail.com

ABSTRACT

The bank, like any other business entity, is an entity established for profit. There are risks involved to increase profit. The higher the yield to be obtained, the consequence is more increased the risk is borne. However, the banking industry is different from other sectors because banks are an industry whose survival is based on trust. Banks need to maintain the level of risk to avoid disruptions to the failure of their business operations. This study focuses on linking the operational risks borne by banks and bank profitability. Operational risk is seen from short-term operational risk, long-term operational risk, operational risk related to the bank's upper line, operational risk related to its bottom line, and operational risk associated with business scale. The research method used is quantitative research methods using statistics. The statistical method chosen is multiple linear regression because there are several independent variables with a dependent variable. The outcome of the multiple linear regression shows that risk management has a significant positive relationship with profitability. These findings indicate that bank operational risk management is not a burden that reduces profitability but instead increases profitability by reducing risk.

Keywords: *profitability, operational risk, trade off*

DINAMIKA INDUSTRI DAN FAKTOR- FAKTOR YANG MEMPENGARUHI PERFORMA PERUSAHAAN PROPERTI

Pandu Adi Cakranegara

Universitas Presiden
cakranegara@gmail.com

ABSTRAK

Industri properti merupakan salah satu industri yang besar karena menyangkut kebutuhan pokok manusia yaitu papan. Berbeda dengan industri lainnya properti memiliki keterbatasan yaitu perlu dibangun di atas tanah yang jumlahnya terbatas. Karena itu industri properti dapat berkembang seiring dengan kemampuannya memperoleh *land bank* untuk dikembangkan. Di sisi lain harga jual produk properti dipengaruhi oleh permintaan dan daya beli konsumen serta pendanaan yang ada. Dinamika antara hal-hal ini yang mempengaruhi potensi pasar perusahaan properti. Semakin besar potensi pasar maka semakin besar potensi profit yang bisa didapat oleh perusahaan properti. Dari sisi internal manajer memiliki kemampuan untuk mengendalikan faktor-faktor internal di dalam perusahaan. Faktor-faktor internal tersebut adalah pengelolaan aset perusahaan, pengelolaan pendanaan, pengelolaan operasional dan pengelolaan arus kas. Apabila manajer mampu mengelola faktor internal maka perusahaan properti yang akan dikelolanya harapannya akan mampu meningkatkan profitabilitas. Penelitian ini merupakan penelitian analitik deskriptif yang mencoba menganalisis faktor-faktor yang mempengaruhi profitabilitas perusahaan properti. Metode penelitian yang digunakan adalah pendekatan makroekonomi dan pendekatan kuantitatif menggunakan metode statistik regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa potensi pasar properti di Indonesia mengalami peningkatan dalam beberapa tahun terakhir. Sementara itu faktor-faktor pengelolaan aset, pendanaan, dan pengelolaan arus kas berpengaruh signifikan terhadap profitabilitas.

Kata Kunci: *property industry, macroeconomy, firm specific factors, profitability*

IMPROVING MSME'S PERFORMANCE THROUGH FINANCIAL LITERACY AND FINANCIAL INCLUSION MEDIATED BY RISK-TAKING ENTREPRENEURSHIP

Yuli Nurhasanah¹, Sri Hartono²

¹Postgraduate Student at Dept. of Management, Faculty of Economics, Universitas Islam Sultan Agung

²Dept. of Management, Faculty of Economics, Universitas Islam Sultan Agung
yulinurhasanah@std.unissula.ac.id

ABSTRACT

Currently, the development of MSMEs is increasing rapidly which results in a lot of competition between businesses. However, many businesses have experienced a decline in performance due to inaccessible sources of financing and inadequate financial knowledge. This indicates that the company's performance in utilizing financial literacy and financial inclusion is still not optimal. Therefore, MSMEs need to apply the courage of MSME players in taking risks, this is important to obtain good financial inclusion and is useful for increasing financial literacy so that it has an impact on improving the performance of MSMEs. This study aims to determine the role of risk taking entrepreneurship in mediating financial literacy and financial inclusion which is useful for improving performance in Micro, Small and Medium Enterprises (MSMEs). The sample in this study was 124 MSMEs in the culinary field in Kendari City and Kab. South Konawe. The data collection method in this study used a questionnaire. Data were analyzed using Smart PLS software. The results showed that there was a positive and significant influence on financial literacy and financial inclusion on risk taking entrepreneurship, while risk taking entrepreneurship had a positive and significant effect on the performance of MSMEs. The performance of MSMEs can also be improved through risk taking entrepreneurship which comes from financial literacy and financial inclusion.

Keywords: *Financial Literacy, Financial Inclusion, Risk Taking Entrepreneurship, Kinerja UMKM*

PERAN KUALITAS AUDIT DALAM MEMODERASI *ECONOMIC VALUE ADDED* (EVA) DAN *GOODWILL* TERHADAP *RETURN SAHAM* EMITEN BURSA EFEK INDONESIA

Panji Setiawan¹, Sri Hartono²

Program Magister Manajemen
Universitas Islam Sultan Agung Semarang
panji00726@gmail.com

ABSTRAK

Pemakaian rasio keuangan tradisional seperti ROE, ROA, EPS, PER, DER dan NPM sangat familiar bagi semua kalangan yang bersinggungan dengan laporan keuangan dan kinerja perusahaan. Tetapi dalam beberapa tahun belakangan ini, pemakaian *Economic Value Added* (EVA) sebagai salah satu indikator untuk menilai kinerja perusahaan semakin banyak dipakai oleh banyak pihak. Hal ini dikarenakan penilaian dengan EVA sudah memasukkan biaya modal dalam penghitungannya sehingga diharapkan keputusan manajemen yang diambil nantinya sudah mempertimbangkan keberlangsungan usaha (*going concern*). Prinsip *going concern* ini sangat erat kaitannya dengan *intangible asset* perusahaan dalam hal ini adalah *goodwill*. Untuk itulah dalam penelitian ini penulis mencoba untuk melakukan penelitian mengenai pengaruh kinerja EVA dan *goodwill* terhadap *return* saham perusahaan yang dimoderasi oleh kualitas audit. Penulis berharap agar penelitian ini bisa memberikan alat bantu/ *tools* bagi *stakeholders* dalam menentukan *return* saham perusahaan agar didapatkan informasi yang komprehensif dan mutakhir untuk pengambilan keputusan. Penelitian ini dilakukan terhadap emiten BEI yang terdaftar di Jakarta Islamic Index 30 untuk periode 2016 – 2019. Jenis pendekatan yang peneliti gunakan adalah jenis pendekatan analisis deskriptif kuantitatif. Sedangkan desain penelitian yang akan dilakukan yaitu dengan penelitian penjelasan (*Explanatory Research*). Direncanakan penelitian ini akan menggunakan software Eviews karena data yang akan diolah adalah berupa data panel.

Kata Kunci : EVA, *Goodwill*, Kualitas Audit, *Return* Saham

THE DEVELOPMENT OF COMPETENCY INSPECTORATE AUDITORS IN EXECUTING INTERNAL GOVERNMENT SUPERVISION DURING COVID-19 PANDEMIC

Umi Wahidah¹, Hendi Yogi Prabowo²

¹Student at the Magister of Accounting Program, Indonesia Islamic University,
Yogyakarta, Indonesia

²Lecturer at the Faculty of Economics, Indonesia Islamic University, Yogyakarta, Indonesia
umiassidiq@gmail.com

ABSTRACT

The aims of this research is to see the difference mechanisms of internal supervision and the competency development of Yogyakarta inspectorate auditors during pandemic Covid-19. Inspectorate is part of Aparat Pengawasan Intern Pemerintah (APIP) or the element of the internal government which has the important meaning and strategic through the role of assurance and consulting to convince, to warn any perversion of irregularities, and to improve governance. The role of auditor in to carrying out internal supervision profesional competence to ensure the auditors who has skills to carry out their duties as a competent, professional, effective, and efficient auditor. Auditors must have competence in the aspects of knowledge, technical skills, and mental attitude. The Covid 19 pandemic has an side impact on the development of auditor competence in the form of postponement, changes in activity implementation and program cancellations. The method that used in this research is qualitative method with the type of primary data and secondary data with the number of participants 9 people who are employees in the Inspectorate goverment in Yogyakarta. The data validity test was done by testing the validity and reliability of the data. The data technique was carried out through observation, interviews, and record reviews (documentation). The research analysis techniques that used to managing, integrating, testing, to find out more detailed patterns and relation from NVivo 11 software.

Keywords: Supervision, APIP, Competency development, auditors, Covid 19.

PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) TERHADAP EARNINGS RESPONSE COEFFICIENT (ERC)

Nadhira Hardiana

Universitas Terbuka

nadhirahardiana@ecampus.ut.ac.id

ABSTRACT

This study aims to determine whether the disclosure of Corporate Social Responsibility has an influence on the Earning Response Coefficient. The data source used in this research is secondary data, in the form of annual reports and sustainability reports. The population in this study is all companies listed Indonesia Stock Exchange (IDX). The sampling technique was carried out by purposive sampling method, which is based on certain criteria so that there were 32 companies that met the criteria as samples in this study. The analysis method in this research is linear regression methods. The results of this study indicate that the disclosure of Corporate Social Responsibility in the sustainability report does not affect the Earning Response Coefficient. However, many previous studies have not concluded the same. This can be caused by differences in the factors that affect the Earning Response Coefficient.

Keywords: *Corporate Social Responsibility, Cumulative Abnormal Return, Unexpected Earnings, Earning Response Coefficient*

PENGARUH PROFITABILITAS, SOLVABILITAS DAN KOMITE AUDIT TERHADAP KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN PERUSAHAAN

Yohanes Dicky Wahyudi, MG. Fitria Harjanti

Universitas Atma Jaya Yogyakarta
01yohanesdicky@gmail.com

ABSTRACT

Timeliness means providing information to decision makers at the right time so that it can influence their decisions. In general, the older the information is, the less useful it will be (IAI, 2019). In order for the company's financial reports to be used for decision making, the Financial Services Authority (OJK) issued regulations regarding the submission of financial reports as outlined in the Decree of the Chairman of Bapepam and LK Number Kep-346 / BL / 2011. The regulation contains periodic financial reports that must be submitted to Bapepam and LK and announced to the public no later than the end of the third month after the date of the annual financial statements. This research was conducted with the aim of testing empirically the effect of profitability, solvency and the frequency of audit committee meetings on the timeliness of financial report submission. The research was conducted on companies from various sectors on the Indonesia Stock Exchange from 2016 to 2019. The analysis tool used is logistic regression analysis. The results of the analysis show that profitability has a positive effect on the timeliness of financial report submission, solvency has a negative effect on the timeliness of financial report submission and the frequency of audit committee meetings has a positive effect on the timeliness of financial report submission.

Keywords: *timeliness, financial statement, logistic regression analysis, profitability, solvency*

ANALISIS DAMPAK COVID 19 TERHADAP KINERJA UMKM DI KOTA PADANG

Elvira Luthan, Eri Besra, Yulia Hendri Yeni

Universitas Andalas
viraluthan@gmail.com

ABSTRACT

Since the COVID 19 Pandemic occurred in early 2020, it has resulted in economic shocks. Consumer behavior in various business sectors has changed, consumers are becoming very careful about consuming and trying to protect themselves and their families to survive in this situation. The sector that was so promising before, suddenly turned into the sector most affected and threatened. This study aims to analyze the impact of the pandemic on the performance of MSMEs in the city of Padang, by surveying the efficiency of working capital, financial ratios and growth. This research is a verification study using information obtained from 150 MSMEs in Padang City, West Sumatra. Padang City is the capital of West Sumatra where MSME entrepreneurs are concentrated in this city. The results showed that the efficiency of working capital and company growth had a significant effect on the performance of MSMEs in the city of Padang. Meanwhile, financial ratios do not affect the performance of MSMEs. The reason is, at the time of the Covid 19 pandemic, along with poor business development, there were no MSMEs that increased their debts.

Keywords: Working capital efficiency, MSME performance, financial ratios, company growth, the covid pandemic 19.

PENGARUH GOOD CORPORATE GOVERNMENT, LEVERAGE, DAN MEDIA EXPOSURE TERHADAP CORPORATE SOCIAL RESPONSIBILITY

Nurhani'am, Yuli Tri Cahyono
Universitas Muhammadiyah Surakarta
b200170398@student.ums.ac.id

ABSTRACT

Corporate Social Responsibility (CSR) is a form of responsibility or an activity carried out by the company towards the environment, social and community around the company for the impact of the activities carried out by the company. The purpose of this study is to analyze whether there is an influence between managerial ownership, institutional ownership, independent commissioners, board size, leverage, and media exposure on CSR in property and real estate companies listed on the IDX for the 2017-2019 period. The population in this study was 65 property and real estate companies, the data used were financial reports. The sampling method used was purposive sampling method, so that 25 sample companies were obtained for three years of observation (2017-2019) with 75 units of analysis. Data analysis using multiple linear regression analysis. Based on the research results, it can be concluded that institutional ownership and leverage have an effect on CSR, while managerial ownership, independent commissioners, board size, and media exposure have no effect.

Keywords: *CSR, managerial ownership, institutional ownership, independent commissioners, board size, leverage*

DETERMINAN *AUDIT REPORT LAG* PADA PERUSAHAAN SUB SEKTOR BARANG KONSUMSI YANG TERDAFTAR DI BEI

Salsa Dilla Yuliantika, Yuli Tri Cahyono

Universitas Muhammadiyah Surakarta

salsadilayuliantika@gmail.com

ABSTRACT

Audit report lag is the time span between the date the company's financial statements are issued and the date on the audit report. The purpose of this study is to analyze whether profitability, liquidity, operational complexity, audit tenure, and auditor opinion are determinants of the audit report lag in consumer goods sub-sector companies listed on the IDX for the 2015-2019 period. The population in this study were 53 companies in the consumer goods sub-sector, the data used were financial reports and independent auditors' reports. The sampling method used was purposive sampling method, in order to obtain 32 sample companies for the five years of observation (2015-2019) with 160 units of analysis. Data analysis using multiple linear regression analysis. Based on the research results, it can be concluded that profitability and operational complexity have a significant effect or are determinants of the audit report lag, while liquidity, audit tenure, and auditor opinion do not have a significant effect or are not determinants.

Keywords: *audit report lag, profitability, liquidity, operational complexity, audit tenure*

PENGARUH KONSERVATISME AKUNTANSI, KARAKTER EKSEKUTIF, DAN PROFITABILITAS TERHADAP *TAX AVOIDANCE*

Nadia Rahma Putri, Rina Trisnawati

Universitas Muhammadiyah Surakarta
nadiarahmaptr@gmail.com

ABSTRACT

Tax is the country's largest revenue sector to finance the country's economy. In the practice of implementing the tax sector, large companies. The government's objective to receive tax revenue is contrary to the company's objective as a taxpayer. For companies, tax is something that is responsible for the burden of the shareholders of a company that must pay a high enough tax that can reduce their profits. This study aims to see the effect of accounting conservatism, executive character and profitability on tax avoidance. The sample of this research is secondary data derived from the financial statements of manufacturing companies listed on the IDX (Indonesia Stock Exchange) in 2017-2019. The sample was obtained by purposive sampling method with predetermined criteria, in order to obtain a sample of 190 companies. The analysis in this study is a multiple linear analysis method with the statistical test of SPSS (Product and Service Solution) version 21. The results of this study indicate that accounting conservatism does not affect tax avoidance because the use of conservative methods will not create or increase the company's tendency to practice tax avoidance. While the character of the executive has an effect on tax avoidance because the higher the executive who takes the risk, the higher the risk of tax implementation and the profitability affects tax avoidance because the higher the profit the company gets, the more indirect the tax burden the company should tax.

Keywords: *Tax Avoidance, Conservatism in Accounting, Executive Character, Profitability.*

DETERMINASI PENERAPAN KONSERVATISME AKUNTANSI PADA PERUSAHAAN MANUFAKTUR YANG *LISTING* DI BEI

Ega Nur Prahesti, Yuli Tri Hartono
Universitas Muhammadiyah Surakarta
b200170408@student.ums.ac.id

ABSTRACT

Accounting conservatism is a principle of prudence in reporting financial statements by slowing down the recognition of income and assets and accelerating the recognition of costs. This study aims to prove empirically that financial distress, company growth, investment opportunity sets, leverage, and managerial ownership structures are the determinants of the application of accounting conservatism. The research data is obtained from the financial statements of manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2019 period. Determination of the research sample using purposive sampling method. The sample used was 34 companies with 102 units of analysis. The data analysis method used multiple regression analysis with SPSS 21 for windows as a tool. The test results show that leverage and managerial ownership structure are determinants of accounting conservatism, while financial distress, company growth, and investment opportunity sets are not.

Keywords: *Accounting conservatism, financial distress, company growth, investment opportunity set, leverage*

DETERMINAN NET INTEREST MARGIN DENGAN NON PERFORMING LOAN SEBAGAI VARIABEL MODERASI

Satedi Destri Purnomo, Indarto, Wyati Saddewisasi,

Universitas Semarang
satedi10@gmail.com

ABSTRACT

The purpose of this study was to analyze the effect of Loan to Deposit Ratio (LDR), Operating Income Operating Expense (BOPO) and Company Size on Net Interest Margin (NIM) with Non Performing Loan (NPL) as a moderating variable in Conventional Commercial Bank for the period 2016-2019. The method used in this research is a quantitative approach. The sample in this study amounted to 93 Conventional Commercial Banks in Indonesia, data analysis were tested with normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, t test, Moderating Regression Analysis (MRA) test and coefficient of determination, then data processing using SPSS version 20. Research shows that the LDR has significant impact on NIM, BOPO has significant impact on NIM, SIZE has significant impact on NIM. The NPL variable did not factor significant in moderating the relationship between LDR, BOPO and SIZE to NIM.

Keywords: *Company Size, Loan to Deposit Ratio, Net Interest Margin, Non Performing Loan, Operating Income Operating Expense.*

FINANCIAL PERFORMANCE ANALYSIS IN THE MINING INDUSTRY

Sri Yuli Waryati, Rika Ristiana

Fakultas Ekonomi dan Bisnis, Univesitas Islam Indonesia
sriyuliwaryati@janabadra.ac.id

ABSTRACT

This study aims to analyze the financial performance of the mining industry listed on the IDX for the 2019 period. In this study, the object of the gold mining sub-sector is three companies. The results show that the Liquidity Ratio of PT. Aneka Tambang, Tbk. has a value above the average gold mining industry, then the company can be said to have the ability to fulfill its current obligations compared to PT. Merdeka Copper Gold, Tbk, and PT. J-Resources Asia Pasifik, Tbk. The ratio is below the industry average. Solvency ratio shows that PT. J-Resources Asia Pasifik, Tbk. has a value above the industry average so that it can be said that the company in paying long-term debt has a bad ability compared to PT. Aneka Tambang, Tbk, and PT. Merdeka Copper Gold, Tbk. which has a value below the industry average ratio, so that the two companies have the ability to pay all obligations. . Activity ratio shows PT. Aneka Tambang, Tbk. which has a value above the industry average so that it can be said that the company has a good ability in managing all company assets compared to PT. Merdeka Copper Gold, Tbk, and PT. J-Resources Asia Pasifik, Tbk., Which has a ratio below the industry average. Profitability Ratios and Market Value Ratios indicate PT Merdeka Copper Gold, Tbk. has a value above the industry average so that it can be said that the company has the ability to generate greater profits than PT. Aneka Tambang, Tbk, and PT. J-Resources Asia Pasifik, Tbk., Which has a ratio below the industry average.

Keywords: Liquidity, Solvency, Activity, Profitability, Market Value.

FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI AKTIVA BERSIH REKSA DANA KONVENSIONAL DAN SYARIAH

Singgih Rasyitu Brahim, Eko Atmadji

Universitas Islam Indonesia
brahim.singgih@gmail.com

ABSTRACT

The objective of this study is to examine the influence of macroeconomic variables, characteristics of funds, and AUM (Asset Under Management) on NAV (Net Asset Value) conventional and Islamic mutual funds. The method used in this study is the Autoregressive Distributed lag panel (panel-ARDL). The results of this study show that in the long term variables interest rates, exchange rates, standard deviation, price, and fund returns affect the NAV of conventional mutual funds. AUM (Asset Under Management) has no long-term effect on conventional mutual fund NAV. In Islamic Mutual Funds, all independent variables do not affect NAV in the long term. This is because it is suspected that Islamic mutual funds has not been managed properly. As for the short term, the only variable that affects the NAV of conventional and Islamic mutual funds is the price. Meanwhile, interest rates, exchange rates, standard deviation, fund returns, and AUM in the short term do not affect the NAV of conventional and Islamic mutual funds.

Keywords: NAV of Mutual Funds, Macroeconomics, Chracteristics Funds, AUM

PENGARUH PROFITABILITAS, KEBIJAKAN HUTANG DAN KEBIJAKAN DIVIDEN TERHADAP *INVESTMENT OPPORTUNITY SET* (IOS)

Marisa Khartika Dewi, Tri Gunarsih

Universitas Teknologi Yogyakarta
marisakhartikadewi@gmail.com

ABSTRACT

This study aims to analyze the effect of Profitability (ROA), Debt Policy (DER), Dividend Policy (DPR) on Investment Opportunity Set (IOS). Samples in this study are manufacturing companies in the customer goods sector listed on the Indonesian Stock Exchange for the period 2015-2019. The sampling method is non-probability sampling, which is the purposive sampling technique. This study implements the regression analysis to test the hypothesis. The results of this study indicate that Profitability (ROA), Debt Policy (DER) affect the Investment Opportunity Set (IOS). In contrast, the Dividend Policy (DPR) does not affect the Investment Opportunity Set (IOS). The results suggest that the higher the ROA and the DER, the higher the IOS.

Keywords: *Probability, Debt Policy, Dividend Policy, Investment Opportunity Set*

MITIGASI SUPPLY CHAIN RISK DI RS “A” DENGAN IMPLEMENTASI ERM (ISO 31000:2018) YANG TERINTEGRASI DENGAN BALANCE SCORECARD

Adhitya Nugraha Arisadha
Universitas Kristen Duta Wacana
arisadhanugraha.a@gmail.com

ABSTRACT

Hospital is a health care institutions that provide individual health services is not separated from the risks. Risk is an uncertainty conditions have negatively impacts of the organization objectives. This is a reason why the risk should be managed. Supply chain risk is one of the many risks that need to be managed by hospitals. Pharmacy department has an important role in hospitals for supply chain management of medicines, medical devices and consumables (BMHP). How to manage of selection, procurement, distribution and use. According to Peraturan Menteri Kesehatan No 72 tahun 2016 tentang Standar Pelayanan Farmasi di Rumah Sakit, the only Pharmacy Department allow to manage the medicines, medical devices and BMHP in hospital. Enterprise Risk Management (ERM) based on ISO 31000:2018 has been implemented in many companies in order to conduct risk mitigation, which starting from the establishment of principles, frameworks and risk management. Balanced scorecard has also been adapted in many companies as a method of measuring performance and also strategizing companies. Research related to the implementation of supply chain risk management on the basis of ISO 31000:2018 integrated with BSC in several companies is able to lower the level of risk and avoid risk. However, similar studies conducted at the hospital so far have not been conducted. Hospital "A" has implemented Balance Scorecard as a performance measurement of hospital. Therefore this study aims to conduct the mitigation of supply chain risk with the implementation of enterprise risk management based on ISO 31000:2018 integrated with balanced scorecard (BSC) in RS "A".

Keywords: supply chain, risk, hospital, iso 31000:2018, integrasi, balance scorecard.

PENGARUH *FEE AUDIT*, *AUDIT TENURE*, UKURAN KAP, KEPEMILIKAN MANAJERIAL, DAN KEPEMILIKAN INSTITUSIONAL TERHADAP KUALITAS AUDIT

Nadia Puspaningrum, Andy Dwi Bayu Bawono

Universitas Muhammadiyah Surakarta

nadiapuspa05@gmail.com

ABSTRACT

This study aims to determine the effect of the fee audit, audit tenure, accounting firm size, managerial ownership and institutional ownership on audit quality in companies listed on the Indonesian Stock Exchange (BEI). The dependent variable used in this study is the quality of the audit and the independent variables in this study is fee audit, audit tenure, accounting firm size, managerial ownership and institutional ownership. Population of the research is consumer goods industry companies that listed on the Indonesia Stock Exchange for 2017-2019. The sample is taken by purposive sampling method and obtained 47 companies as samples. This research hypothesis testing was carried out using linear regression analysis. The results of this study indicate that fee audit, audit tenure and accounting firm size have no affect to audit quality, meanwhile the managerial ownership and institutional ownership affect audit quality.

Keywords: *Fee Audit, Audit Tenure, Accounting Firm Size, Managerial Ownership, Institutional Ownership and Audit Quality*

ANALISIS *VALUE AT RISK* DALAM PENGUKURAN RISIKO DAN PEMBENTUKAN PORTOFOLIO OPTIMAL PADA SAHAM PERBANKAN

Putri Endah Astuti, Tri Gunarsih

Universitas Teknologi Yogyakarta

siucrit7@gmail.com

ABSTRACT

This study analyzes the accuracy of historical simulation method in estimating the Value at Risk of commercial bank's shares on the normal market and its consistency on the crisis market during the Covid-19 pandemic. The concept of VaR is then applied to the optimal portfolio which is formed using the mean-VaR method based on the Markowitz approach. This study also aims to determine the proportion of the optimal portfolio that formed using the mean-VaR method. The sample used is shares of commercial banks listed on the Indonesia Stock Exchange. This study use the closing price of the share on the period January 1 2018 - January 31 2020 (normal period) and February 1 2020 – September 30 2020 (crisis period). VaR calculations are performed with a holding period (t) of 1 week and a confidence level of 95%. Based on the backtesting test, the historical simulation method is accepted as an accurate model to estimate the VaR value in normal and crisis periods. The composition of Portfolio-1 (normal period) is BBRI, BBCA, BNL, BTPN, and BNBA with optimal proportion obtained from the five stocks are (18,35%), (23,90%), (11,39%), (18,63%), and (27,73%), respectively. The VaR of portfolio-1 is (-0,0107). The composition of Portfolio-2 (crisis period) is BNII and BNBA with optimal proportion obtained from the two stocks are (22,71%) and (77,29%), respectively. The VaR of portfolio-2 is (-0,0354).

Keywords: Value at Risk (VaR), Historical Simulation, Optimal Portfolio, Mean-VaR, and Bank.

PERSEPSI HOMESCHOOLING, PERSEPSI E-LEARNING, PERSEPSI MINAT BELAJAR TERHADAP PRESTASI MAHASIWA: STUDI KASUS PADA MAHASISWA AKUNTANSI UNIVERSITAS MUHAMMADIYAH SURAKARTA

Silvinia Agustina Fasya, Andy Dwi Bayu Bawono

Prodi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Surakarta
silvinia.saf@gmail.com

ABSTRACT

This study aims to determine perceptions of homeschooling, perceptions of e-learning, perceptions of interest in learning towards student achievement. This research is a case study. The population in this study were accounting students at the Faculty of Economics and Business, Muhammadiyah University of Surakarta, generation of 2016-2018. The sampling technique was using random sampling technique. The sample in this study amounted to 273. The data analysis in this study used multiple linear regression analysis by looking at the goodness of fit, namely the value of the F statistic, the t statistic, and the coefficient of determination. Based on the results of the analysis, that Homeschooling Perception has a positive effect on student achievement. E-learning perceptions have a positive effect on student achievement. Perceptions of Learning Interest have a positive effect on student achievement.

Keywords: *Student Achievement, Homeschooling Perception, E-learning Perception, Perception of Learning Interest*

PENGARUH UKURAN PERUSAHAAN, AUDITOR SWITCHING, DAN UKURAN KAP TERHADAP KETERLAMBATAN AUDIT DENGAN *FINANCIAL DISTRESS* SEBAGAI VARIABEL PEMODERASI

Lusmino Basia, Dody Hapsoro, Theresia Trisanti
School of Business (STIE YKPN), Yogyakarta, Indonesia
basialusmino@gmail.com

ABSTRACT

Public companies that have been listed on the Indonesia Stock Exchange must submit a financial audit report, the audited financial report is used by investors as a basis for decision making. This study aims to examine the effect of auditor switching firm size and public accounting firm size on audit delay, also to test financial distress to moderate the effect of auditor switching firm size and public accounting firm size on audit delay. The research sample used mining companies and manufacturing companies in the consumer goods industry sub-sector listed on the Indonesia Stock Exchange in 2015-2019. The sample selection used certain criteria with the purposive sampling method. In five periods there are 90 observational data from 18 manufacturing companies in the consumer goods industry sub-sector and 165 pieces of observational data from 33 mining companies. The data analysis method for conducting this research is the logistic regression method. The test results show that company size does not affect audit delays, auditor switching has a positive and significant effect on audit delays, the size of public accounting firms has a positive and significant effect on audit delays, financial distress does not moderate company size on audit delays, financial distress does not moderate auditor switching on audit delays and financial distress strengthens the effect of public accounting firm size on audit delays.

Keywords: *Firm size, auditor switching, Public accounting firm size, audit delays, financial distress*

TRADITIONAL AND MODERN ANALYSIS PERFORMANCE INDICATORS: EVIDENCE FROM NEW YORK STOCK EXCHANGE

Cahyo Indraswono

STIE YKPN Yogyakarta
cahyo.indraswono@gmail.com

ABSTRACT

Assessment of company performance can be done using traditional and modern techniques. Each test carried out has the advantages and disadvantages of the order if applied to companies listed on major stock exchanges. This study aims to determine the traditional and modern analysis of stock performance indicators on the New York Stock Exchange. The company index used was the Dow Jones index. Company performance was measured using two indicators, namely modern performance indicators reflected in Economic Value Added (EVA) and traditional performance indicators reflected in Return on Assets (ROA), Return on Equity (ROE), Earning Per Share (EPS), and Dividend Per Share (DPS). This research was conducted employing purposive sampling on 29 companies indexed by Dow Jones during the 2015-2018 period. The data analysis techniques used were descriptive statistics, classical assumption test, and multiple regression analysis. The results of hypothesis testing in this study show that partially modern performance indicator, namely Economic Value Added (EVA), has an insignificant and negative effect on Stock Return. Meanwhile, traditional performance indicators, namely Return on Assets (ROA), Return on Equity (ROE), Earning Per Share (EPS), and Dividend Per Share (DPS) have a significant and positive effect on Stock Return. The results of simultaneous hypothesis testing show that Economic Value Added (EVA), Return on Assets (ROA), Return on Equity (ROE), Earning Per Share (EPS), and Dividend Per Share (DPS) have a significant and positive effect on Stock Return.

Keywords: *Economic Value Added (EVA), Return on Asset (ROA), Return on Equity (ROE), Earning Per Share (EPS), and Dividend Per Share (DPS), Stock*

DAMPAK DARI TANGUNG JAWAB SOSIAL PERUSAHAAN (CSR) DAN REPUTASI PERUSAHAAN PADA KINERJA KEUANGAN PERUSAHAAN

Atika Rahmawati

UNISSULA

rajaratumanagement@gmail.com

ABSTRACT

Recently, the topic of corporate social responsibility (hereinafter abbreviated as CSR - Corporate Social Responsibility) has been widely discussed by academics. In the Amert article entitled The Development of CSR in Indonesia in 2018, it was revealed that CSR today has actually become a global phenomenon. In Geneva, Switzerland, on 5 July 2007 a UN Global Compact conference was held, attended by more than 600 senior executives of world corporations. The purpose of the conference is to improve business practices by taking into account the environmental and social aspects inside and outside the company. Corporations are asked to show greater social concern and responsibility. This global phenomenon has also hit Indonesia. The development of CSR implementation in Indonesia is marked, many companies have implemented CSR. Companies are increasingly implementing CSR both in the form of charity (charity) and empowerment (empower). At least it can be seen from the incessant publication related to CSR implementation in print and electronic media.

Keywords: *Financial Performance, Economic Csr, Environmental Csr, Social Csr, Company Reputation*

PENGARUH PROFITABILITAS, *SUSTAINABILITY REPORT*, DAN *REPORTING RATING* TERHADAP NILAI PERUSAHAAN

Rahadini Ardiningrum Sakanti, Julianto Agung Saputro, Manggar Wulan Kusuma

Sekolah Tinggi Ilmu Ekonomi YKPN
rahadinisakanti@gmail.com

ABSTRACT

The shift of the business paradigm into a triple bottom line requires companies to be responsible for social and environmental aspects besides obtaining the maximum profit. The company's responsibility in social and environmental aspects is contained in the sustainability report which consists of economic, social and environmental aspects. The population of this study is companies that participated Asia Sustainability Reporting Rating (ASR Rating) in 2018 and/ or 2019 with purposive sampling technique in selecting the sample. There are independent variables that consist of profitability that proxied by ROA, sustainability report that proxied by SRDI, and reporting rating that proxied by number in accordance with the rating that obtained by the company from ASR Rating. Methods in this study use descriptive statistics, classical assumption test, multiple linear regression test, and the coefficient of determination test. The results of this study are that profitability has a positive effect on firm value, while the sustainability report and reporting rating have no effect on firm value. Profitability has a positive effect on firm value indicates that profitability is able to provide a signal to shareholders to make investment considerations. Meanwhile the sustainability report and reporting rating have no effect on company value because there are many short-term oriented shareholders in the market who do not need sustainability report disclosure for investment considerations and their inability to interpret the success or inability of companies to legitimize their business practices through a rating that is obtained from the ASR Rating.

Keywords: *Profitability, Sustainability Report, Asia Sustainability Reporting Rating, Firm Value, Return On Assets (ROA), Sustainability Report Disclosure Index (SRDI), Tobin's Q*

FAKTOR- FAKTOR YANG MEMPENGARUHI PENGUNGKAPAN SEGMENT OPERASI PADA BANK SYARIAH DI INDONESIA

Siti Aisyah, Rifqi Muhammad

Program Studi Magister Akuntansi, Universitas Islam Indonesia
aisyahragil47@gmail.com

ABSTRACT

Segment financial reporting is a report that provides information on investment opportunities, risks, growth potential of a diversified company. Business information must be clear and complete because it is important for investors to make investment decisions, and the presentation of information is regulated in accounting standards. Disclosure of operating segments is regulated in PSAK 5 (2009), where the segment disclosures are divided into 2, namely mandatory disclosures and disclosures. This study aims to determine the effect of company size, leverage, auditors, company age and profitability on operating segment disclosures. The population in this study is Islamic Banking in Indonesia during the 2016-2020 period.

Keywords: *Segment Reporting, Segmen Disclosure, Size, Leverage, Audit Quality, Age, and Profitability*

FENOMENA POMPOM SAHAM: ANALISIS PERILAKU HERDING DAN STAGES IN A BUBBLE JEAN PAUL RODRIGUE - STUDI KASUS PADA SAHAM PT M CASH INTEGRASI TBK (MCAS)

Rohmini Indah Lestari¹, Dwi Tjahjo Purnomo²

¹ Universitas Semarang

² Universitas Muhammadiyah Semarang
rindahles@gmail.com

ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis berita pompom saham terhadap return pasar saham dan volatilitasnya. Penelitian ini menggunakan analisis statistik deskriptif untuk tujuan melakukan eksplorasi terhadap adanya indikasi pompom saham dan diikuti perilaku herding pada saham milik PT M Cash Integrasi Tbk dengan kode MCAS. Analisis teknikal digunakan untuk memberikan visualisasi tren keseluruhan perdagangan saham selama periode pengamatan. Kebaruan dari penelitian ini adalah menggunakan “Stages in a Bubble-Jean Paul Rodrigues” untuk menggambarkan siklus saham MCAS. Dari grafik tersebut munculnya pompom saham tepat pada Fase Mania dimana kondisi investor public (retail) banyak masuk dengan tingkat overconfident, sehingga perilaku pompom mengkonfirmasi ekspektasi mereka. Akibatnya investor mulai berperilaku herding dengan harapan return tinggi. Perilaku herding ditandai dengan meningkatnya volume perdagangan hanya terjadi tiga hari berturut-turut setelah pompom mengungkapkan opininya. Grafik hasil penelitian menunjukkan bahwa pompom saham berdampak pada pengembalian dan volatilitas saham MCAS dalam jangka pendek saja. Pada saat ini saham MCAS Kembali berada pada tahapan denial (khayalan) pada “Stages in a Bubble” seperti kondisi awal masa pengamatan 8 Agustus 2019. Dari hasil analisis diperoleh kesimpulan bahwa pompom saham tidak berpengaruh besar terhadap return harian dan volatilitas.

Kata Kunci: herding, investor, return, saham, volatilitas

MODEL PENENTU KEBERLanjutan PERUSAHAAN BERBASIS NILAI PERUSAHAAN PADA PERUSAHAAN MANUFACTURE DI BURSA EFEK INDONESIA (BEI)

Amalia Dewi Ikawati, Nunung Ghoniyah

Universitas Islam Sultan Agung
amaliadewi21@std.unissula.ac.id

ABSTRACT

This study aims to study and analyze the sustainability of a company that is motivated by the phenomenon and the research gap that occurred in previous studies. In this study, company value is included as an intervening variable which aims to mediate the occurrence of gaps that can affect the sustainability of the company and mediate the effect of ERM, profitability and corporate leverage on the sustainability of the company. This study uses secondary data by taking data from the financial statements of each manufacturing company in Indonesia which is listed on the IDX. The data obtained will be processed using SPSS analysis. The results of this study are ERM and profitability have an effect on the sustainability of the company. Leverage and firm value have no effect on the sustainability of the company. ERM, profitability and leverage have no effect on firm value. And firm value cannot mediate ERM and profitability on the sustainability of the company in manufacturing companies. Meanwhile, leverage has no effect on the company's sustainability.

Keywords: *Company Sustainability, ERM, Profitability, Company Leverage, and Company Value*

PERCEIVED SECURITY AND TRUST OF ELECTRONIC PAYMENT SYSTEM: HOW IT AFFECTS THE DECISION TO USE EPS DURING THE COVID-19 PANDEMIC

Rasistia Wisandianing Primadineska¹, Syayyidah M. Jannah²

¹ Sekolah Tinggi Ilmu Manajemen YKPN

² UIN Sunan Kalijaga Yogyakarta
primadineska@gmail.com

ABSTRACT

This study aims to analyze the role of perceived security and trust of Electronic Payment Systems (EPS) during the pandemic of COVID-19, starting from technical protection as a determinant and its impact on the decision to use EPS. The type of data collected is primary data that using an online questionnaire. The sampling method is purposive sampling technique. The collected data is then processed and analyzed using SEM-PLS. The results of this study indicate that technical protection has a positive effect on perceived security and trust. Perceived security also has a positive effect on trust. However, different findings are generated in this study, where only trust is proven to have an effect on the decision to use EPS.

Keywords: *perceived security, perceived of trust, electronic payment systems, covid-19.*

PENGARUH MOTIVASI KUALITAS, MOTIVASI KARIR, SIKAP DAN PERSEPSI PADA PROFESI AKUNTAN TERHADAP MINAT MAHASISWA MEMEROLEH GELAR CHARTERED ACCOUNTANT (CA): STUDI PADA MAHASISWA AKUNTANSI FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS MUHAMMADIYAH SURAKARTA

Gladys Windatari Yasmin, Andy Dwi Bayu Bawono

Prodi Akuntansi/Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Surakarta
gladysyasmin123@gmail.com

ABSTRACT

This study aims to determine the effect of quality motivation, career motivation, attitudes, and perceptions of the accounting profession on students' interest in obtaining the title Chartered Accountant (CA). research using associative quantitative research. This study uses primary data where data is collected using a questionnaire. The population in this study were accounting students at the Faculty of Economics and Business, Muhammadiyah University of Surakarta. The sampling technique used was purposive sampling technique. The sample in this study amounted to 233. The data analysis technique in this study used descriptive statistics, classical assumption tests, multiple linear regression analysis, hypothesis testing and determination coefficient test. The results of the analysis show that quality motivation has a positive effect on asking students to obtain a Chartered Accountant (CA) degree. Career motivation has a positive effect on students' interest in obtaining a Chartered Accountant (CA) degree. Attitudes have a positive effect on students earning the title Chartered Accountant (CA). Perceptions of the accounting profession have a positive effect on students' interest in obtaining the title Chartered Accountant (CA).

Keywords: *Chartered Accountant (CA), Quality Motivation, Career Motivation, Attitudes, and Perceptions of The Accounting Profession.*

FAKTOR-FAKTOR YANG MEMPENGARUHI BELANJA FUNGSI EKONOMI DAN DAMPAKNYA TERHADAP PERTUMBUHAN EKONOMI DAERAH

Rezki Nur Hidayat, Andy Dwi Bayu Bawono

Universitas Muhammadiyah Surakarta

rezkinurhidayat12345@gmail.com

ABSTRACT

This study aims to examine the Factors that Influence Economic Function Expenditure and their Impact on Regional Economic Growth (Empirical Study in Districs/Cities throughout in Indonesia Fiscal Budget 2017 and 2018). This research is a quantitative study. The sample used in this study were 500 data from districs and cities in Indonesia, which taken by purposive sampling technique. Data obtained from the Budget Realization Report of Local Revenue and Expenditure (APBD) 2017-2018 and Gross Regional Domestic Product Statistics Data 2016-2018 that were accessed through the websites of www.djpk.kemenkeu.go.id and www.bps.go.id. The results shows that Local Own Revenue, Profit Sharing Fund, General Allocation Funds, Special Allocation Fund have a significant effect to the Economic Expenditures Function. Whereas the Fiscal Space has no significant effect to the Economic Function Expenditure and Economic Function Expenditure Function have a significant effect to the Economic Growth.

Key Words: *Local Own Revenue, Profit Sharing Fund, General Allocation Funds, Special Allocation Fund Economic Function Expenditure, Economic Growth*

FAKTOR-FAKTOR YANG MEMPENGARUHI BELANJA BANTUAN SOSIAL DAN DAMPAK TERHADAP PENURUNAN KEMISKINAN

Mahardhika Yussack Effendi, Andy Dwi Bayu Bawono

Universitas Muhammadiyah Surakarta
mahardhika604@gmail.com

ABSTRACT

This study aims to examine the Factors that Influence Social Assistance Expenditures and their Impact on Poverty Reduction (Empirical Study in Districts/Cities throughout in Indonesia Fiscal Budget 2018 and 2019). This research is a quantitative study. The sample used in this study were 433 data from districts and cities in Indonesia, which taken by purposive sampling technique. Data obtained from the Budget Realization Report of Local Revenue and Expenditure (APBD) 2018-2019, individual poor community groups social welfare integrated data ministry of social affairs, and percentage of district and municipal poverty levels published by the Central Statistic Agency (BPS) in 2017-2019, that were accessed through the websites of www.djpk.kemenkeu.go.id, www.bdt.tnp2k.go.id, www.bps.go.id. The results shows that Local Own Revenue, Profit Sharing Fund, General Allocation Funds, Special Allocation Fund have a significant effect to the Social Assistance Expenditures. Whereas the number of poor people has no significant effect to the Social Assistance Expenditures and Social Assistance Expenditures Function have a significant effect to the Poverty Reduction.

Keywords : *Social Assistance Expenditures, Poverty Reduction, Local Own Revenue, Profit Sharing Fund, General Allocation Funds, Special Allocation Fund*

FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR PRIBADI DI KABUPATEN MUNA SULAWESI TENGGARA

Yasha Aulia

Universitas Islam Indonesia
yasyaaulia29@gmail.com

ABSTRAK

Pajak merupakan kontribusi wajib kepada negara yang terutang oleh orang pribadi atau badan, yang bersifat memaksa berdasarkan Undang-undang dengan tidak mendapatkan imbalan secara langsung dan digunakan untuk keperluan negara bagi sebesar-besarnya kemakmuran rakyat. Berfokus pada pajak daerah, pemerintah daerah diberi kewenangan yang lebih dalam mengatur kebijakan perpajakannya sehingga dengan adanya kebijakan tersebut pemerintah daerah dapat lebih optimal dalam meningkatkan pendapatan asli daerahnya. Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi kepatuhan wajib pajak kendaraan bermotor di Kabupaten Muna. Faktor-faktor yang menjadi variabel dalam penelitian ini adalah pemahaman peraturan perpajakan, sosialisasi pajak, kemampuan ekonomi masyarakat, akses pajak dan kepercayaan pada pemerintah. Responden dalam penelitian ini adalah pewajib pajak kendaraan bermotor yang ada di Kabupaten Muna dengan jumlah sampel 200 responden.

Kata Kunci: pemahaman peraturan perpajakan, sosialisasi pajak, kemampuan ekonomi masyarakat, akses pajak, kepercayaan pada pemerintah dan kepatuhan wajib pajak

FAKTOR-FAKTOR YANG MEMPENGARUHI BELANJA FUNGSI LINGKUGAN HIDUP SERTA DAMPAKNYA TERHADAP PERTUMBUHAN EKONOMI

Nataza Zulfa, Andy Dwi Bayu Bawono

Universitas Muhammadiyah Surakarta

nataza53@gmail.com

ABSTRACT

This study aims to determine the effect of per capita income, General Allocation FundS, Special Allocation Fund on Environmental Function Expenditure and to analyze the effect of Environmental Function Expenditure on economic growth. Pppulasi in this study are all districts in Indonesia in 2018. The sampling method using purposive sampling method. With a sample that was processed 359 sample districts and the analysis used was multiple linear regression analysis. The results of this study show that per capita income and the General Allocation Fund have an effect on the Environmental Function Expenditure, the Special Allocation Fund, the area of the area has no effect on the Environmental Function Expenditure, and the Environmental Function Expenditure has an effect on economic growth

Keywords: *income per capita, general allocation funds, special allocation funds, an area, environmental function expenditure, economic growth*

MODEL PENINGKATAN NILAI PERUSAHAAN BERBASIS INVESTMENT OPPORTUNITY SET DAN CORPORATE GOVERNANCE

Alfian Rizal Mahendra

Universitas Islam Sultan Agung
rizalmahendraalfian@gmail.com

ABSTRAK

Kemampuan bertahan (*going concern*) perusahaan baik menghadapi persaingan maupun ancaman dari luar membuat setiap perusahaan semakin meningkatkan kinerja dan mengembangkan setiap kesempatan investasi yang ada. Untuk mencapai tujuan perusahaan, manajer membuat keputusan investasi yang menghasilkan NPV yang positif. Tetapi tindakan oportunistik manajer akan menghilangkan kepercayaan investor yang berakibat pada turunnya nilai perusahaan. Oleh karena itu perlu mekanisme pengawasan dalam memantau tindakan manajer. Artikel ini bertujuan untuk mengembangkan model konseptual hubungan *investment opportunity set* dan nilai perusahaan yang didukung oleh penerapan *corporate governance* sehingga dapat menciptakan nilai perusahaan yang terus berkembang dan berkelanjutan. Makalah ini menyimpulkan bahwa secara teori penerapan mekanisme *corporate governance* mendukung kegiatan investasi perusahaan untuk menciptakan kinerja perusahaan yang lebih baik dimata investor. Artikel ini diharapkan dapat menjadi tambahan pengetahuan bagi penelitian selanjutnya terkait pengaruh *corporate governance* dalam menunjang kegiatan investasi perusahaan.

Kata Kunci: Investment Opportunity Set, Corporate Governance, Nilai Perusahaan

APAKAH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) DAPAT MENURUNKAN TINGKAT *FINANCIAL DISTRESS*?

Yeterina Widi Nugrahanti

Universitas Kristen Satya Wacana
yeterina.nugrahanti@uksw.edu

ABSTRACT

The objective of this study is to evaluate the impact of Corporate Social Responsibility (CSR) disclosure on the level of financial distress. Altman Z-score is used to measure the level of financial distress, and disclosure index based on Global Reporting Initiative (GRI) guidelines is used to measure CSR disclosures in this research. This study used 272 non-financial companies listed in Indonesian Stock Exchange during 2015-2017 (816 firm years) as samples. For testing the hypothesis, Generalized Least Square (GLS) panel data regression was used. The result showed that CSR disclosure has negative effect toward the level of financial distress. The control variables testing showed that profitability negatively influence the level of financial distress, while firm size and liquidity have positive effect towards the level of financial distress. Additional testing result toward CSR sub-disclosures indicates that economic and social disclosures have negative effect toward the level of financial distress, while environmental disclosure has no effect toward the level of financial distress.

Keywords: *corporate social responsibility disclosure, financial distress, economic disclosure, environmental disclosure, social disclosure*

PENGARUH CASH HOLDING, FINANCIAL LEVERAGE, DAN TAX PLANNING TERHADAP INCOME SMOOTHING: STUDI PADA PERUSAHAAN KOMPONEN INDEKS KOMPAS 100 TAHUN 2017-2019

Anis Sukha Anifa, Cahyo Indraswono, Eko Widodo

Sekolah Tinggi Ilmu Ekonomi YKPN

anissanifa@gmail.com

ABSTRACT

Financial report provides the information of a company's financial condition that can be used to make decisions by internal or external parties. The importance of presenting financial statements to maintain the company motivates managers to improve the performance in order to stabilize profits and get a good impression. The company's financial condition is not always stable. It requires companies to commit fraud on financial statements. This study aims to explain the factors of the fraud income smoothing that can trigger fraudulent financial statements in components of a company in Kompas 100 index during 2017-2019. The independent variables used in the study are cash holding, financial leverage and tax planning. The dependent variable used in the study is income smoothing which is proxied by the Eckel index. The population used in this study is the components of company in Kompas 100 index. The sample in this study was obtained through the purposive statement sampling method. Based on the sampling result, the researcher obtained a sample of 35 companies. The data analysis method is processed using logistic and probit regression analysis. Based on the results, it can be concluded: (1) cash holding has an effect on income smoothing. (2) Financial leverage has an effect on income smoothing. (3) Tax planning has no effect on income smoothing.

Keywords: *Income Smoothing, Cash Holding, Financial Leverage, Tax Planning*

PENGARUH OPINI AUDIT, REPUTASI KAP, *AUDIT DELAY*, UKURAN PERUSAHAAN, DAN *FINANCIAL DISTRESS* TERHADAP AUDITOR SWITCHING

Kurniarga Bagaskara, Cahyo Indraswono, Eko Widodo Lo

Sekolah Tinggi Ilmu Ekonomi YKPN

kurniargabagaskara@yahoo.com

ABSTRACT

This study aims to prove whether there is an effect of audit opinion, reputation of public accountant firm, audit delay, company size, and financial distress on auditor switching in the infrastructure, utilities, and transportation also healthcare sectors listed on the Indonesian Stock Exchange (IDX) in 2016-2019. In this study, company size variable is measured using natural logarithms and financial distress is measured using the debt-to-equity ratio (DER). This study takes data from companies in the infrastructure, utilities, and transportation also healthcare sectors that are listed on Indonesia Stock Exchange (IDX) in 2016-2019. The data obtained are in the form of financial reports that can be downloaded through the company's official website and IDX's official website, www.idx.co.id. The sample selection process was carried out using purposive sampling and obtained a sample of 21 companies with a period of 4 years. Hypothesis in this research are tested by logistic regression analytical method and probit model. The result of this study indicate that audit delay has a positive effect on auditor switching, while audit opinion, reputation of public accountant firm, company size, and financial distress has no effect on the auditor switching.

Keywords: *audit opinion, reputation of public accountant firm, audit delay, company size, financial distress, auditor switching.*

PENGARUH DANA TRANSFER KE DAERAH TERHADAP KEMANDIRIAN KEUANGAN DAERAH PADA PROVINSI DAERAH ISTIMEWA YOGYAKARTA PADA

Nadia Amani Ufaira, Tri Ciptaningsih

Sekolah Tinggi Ilmu Ekonomi YKPN

triciptaningsih126@gmail.com

ABSTRACT

The purpose of this study is to analyze the effect of General Allocation Fund (DAU), Special Allocation Fund (DAK), and Priviledged Fund (DANAIS) on the Local Financial Independence in Special Region of Yogyakarta (DIY). This study used multiple regression analysis method with 6 samples from 2013-2018 and the data used in this study are considered as secondary data and time series data. This study used realization of the Regional Revenue and Expenditure Budget (APBD) from 2013-2018. The data was taken from BPKA Office in Special Region of Yogyakarta (DIY). The data was analyzed by using the classic assumption test, R^2 test, t test, and F test. The results showed that General Allocation Fund (DAU) has negative significant effect on Local Financial Independence, Special Allocation Fund (DAK) has negative significant effect on Local Financial Independence, and Priviledged Fund (DANAIS) doesn't have significant effect on Financial Independence. Simultaneously, General Allocation Fund (DAU), Special Allocation Fund (DAK), and Priviledged Fund (DANAIS) have significant effect on Local Financial Independence.

Keywords: *General Allocation Fund, Special Allocation Fund, Priviledged Fund, Local Financial Independence.*

PERAN GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN DENGAN USIA PERUSAHAAN SEBAGAI VARIABEL MODERASI

Yoyok Wijayanto

Universitas Sultan Agung
yoyokwj@gmail.com

ABSTRAK

Persaingan di bidang jasa keuangan di era sekarang ini cenderung meningkat sehingga membutuhkan adaptasi. Peran Good Corporate Governance menjadi kian penting dalam rangka memaksimalkan kinerja keuangan. Tujuan penulisan artikel ini dalam rangka mengelaborasi peran Good Corporate Governance yang dimoderasi oleh usia perusahaan. Hal ini diharapkan membantu perusahaan menganalisis strategi pencapaian tujuan keuangan di masa depan.

Kata Kunci: kinerja keuangan, Good Corporate Governance, usia perusahaan, teori keagenan

ANALISIS STRUKTUR MODAL YANG OPTIMAL DALAM MENINGKATKAN NILAI PERUSAHAAN TRANSISI COVID 19

Mifta Fitriyana

Universitas Cokroaminoto Yogyakarta
miftayhana@gmail.com

ABSTRACT

The covid-19 virus not only has an impact on human health, but also causes changes in the economy of a country. From this policy, many parties have to undergo adjustments, the company adapts to the policy with many different changes than usual that the company must face and swallow. From the decreasing profit, then the business sector has difficulty in financing the operational costs that must be borne. In the company's goals, in pandemic conditions like this, companies must make their companies stand upright and survive no matter how difficult the circumstances are, in order to maintain the company's survival. One of the duties of the financial manager is to make decisions on the company's capital structure policy. Capital structure is a balance between debt and equity. We can all know that the capital structure has an important role in the implementation of the operational activities of a company. Determining the appropriate composition of company spending will form an optimal capital structure and maximize firm value. This study aims to describe the composition of the capital structure of PT Ramayan Lestari Sentosa Tbk with the aim of knowing and describing the cost of capital. The research method used is descriptive research with a quantitative approach and the type of research is descriptive, namely explaining or explaining events. Descriptive research is not intended to test certain hypotheses, but only describes what it is about a variable, symptoms, and circumstances.

Keywords: capital structure, cost of capital, leverage analysis, firm value.

FAKTOR-FAKTOR YANG MEMPENGARUHI PEMBIAYAAN BAGI HASIL PADA BANK UMUM SYARIAH DI INDONESIA

Atika Ramadhona Pane

Universitas Islam Indonesia
atikaramadhonapane@gmail.com

ABSTRACT

Sharia bank are bank that carry out their business activities based on sharia principles and according to their type consist of Sharia Commercial Bank and Sharia People's Financing Bank. Revenue Sharing Financing is the provision of funds or bills that are equalized based on the agreement between sharia bank and/or sharia business unit and other parties that require the financed parties and/or given a fund facility to return the funds after a certain period of time in exchange for ujah, without reward, or profit sharing. This research aims to examine the effect of Third Party Funds, Revenue Sharing Rate, Non Performing Financing, Total Bank Assets and Capital Adequacy Ratio on profit sharing financing at sharia commercial bank in Indonesia. This research uses a quantitative approach. The data used is secondary data selected by purposive sampling techniques and obtained by BUS's annual financial report in Indonesia from 2015-2019. The data analysis method uses data panel analysis as a data processing tool by using the Eviews 9 program.

Keywords: *Third Party Funds, Revenue Sharing Rate, Non Performing Financing, Total Bank Assets, and Capital Adequacy Rasio*

PENGARUH UKURAN PERUSAHAAN, PERSENTASE PERUBAHAN ROA, *FINANCIAL DISTRESS* DAN *AUDIT DELAY* TERHADAP PERGANTIAN TIPE KANTOR AKUNTAN PUBLIK

Latief Ribawa, Tri Ciptaningsih
Sekolah Tinggi Ilmu Ekonomi YKPN
triciptaningsih668817@gmail.com

ABSTRACT

This study aims to analyze the effect of company size, percentage change in ROA, financial distress, and audit delay on changes in the type of public accounting firm. The research data is obtained from the financial statements of companies in the Basic Industry and Chemical sector, Consumer Goods Industry, Finance, and Utilities, Infrastructure, and Transportation which are listed on the Indonesia Stock Exchange 2015-2018. The results of this study indicate that the variable company size, percentage change in ROA, financial distress, and audit delay has no effect on the change in the type of public accounting firm.

Keywords: *auditor change, KAP change, audit rotation*

AKUNTANSI: KETIKA *WONDER WOMAN* MENG(H)AJAR MAHASISWA

Nur Habiba Rachmi

Universitas Cokroaminoto Yogyakarta
nurhabiba080@gmail.com

ABSTRACT

This study aims to explore our "mistakes" as educational accountants. Efforts to make ourselves aware that as educational accountants we need to improve ourselves so that it looks more convincing in the eyes of students. How our mistakes become an explanatory reason for educator accounting practices and can be a consideration for self-reflection for other educational accountants. The existence of this research is expected to be a reminder for educating accountants to reflect more on themselves that students are not completely wrong, but as educators, we need to listen to their complaints as ordinary people.

Keywords: *Educating Accountants, Accounting Teaching, Solipsismish Method*

PENGARUH BIAYA *CORPORATE SOCIAL RESPONSIBILITY* (CSR), UKURAN PERUSAHAAN, *POLITICAL CONNECTION*, DAN KEPEMILIKAN INSTITUSIONAL TERHADAP NILAI PERUSAHAAN

Andria Sugiana, Tri Ciptaningsih

Sekolah Tinggi Ilmu Ekonomi YKPN

triciptaningsih1987@gmail.com

ABSTRACT

This study aims to determine whether there is an effect of Corporate Social Responsibility Costs, Firm Size, Political Connection, and Institutional Ownership on Firm Value. The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the period 2016 to 2018 with a total sample of 22 companies. This research uses secondary data in the form of historical reports or records that have been published or not published by manufacturing companies listed on the IDX from 2016 to 2018. The prerequisite test for data analysis uses the multicollinearity test. Hypothesis testing using the Chow and Hausman tests, in addition to using multiple linear regression analysis with the F test, t test, and R square. The results showed that the cost of CSR had a positive effect, firm size had a negative effect, political connection had a positive effect and institutional ownership had no effect on firm value. Simultaneously the CSR Costs, Firm Size, Political Connection, and Institutional Ownership affect firm value.

Keywords: *Corporate Social Responsibility Costs, Firm Size, Political Connection, Institutional Ownership, and Firm Value.*

PENGARUH INTELLECTUAL CAPITAL DAN GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN

Rosinta Ria Panggabean, Olvi Rahmadani

Universitas Bina Nusantara
rosinta_ria_panggabean@binus.ac.id

ABSTRACT

The company will always attempt to reach its goal by increasing its efficiency and effectiveness. One of the ways to achieve the goal is by improving its intellectual capital, good corporate governance and financial performance. This study was conducted with the aim of finding empirical evidence about the effect of intellectual capital and good corporate governance on financial firm's performance measured by ROA and ROE on goods consumer sector listed in Indonesia Stock Exchange period 2014-2018. The sample used in this study was 23 companies that met several criteria. The data analysis technique used is multiple regression analysis. The results of hypothesis testing shows that intellectual capital positively affected financial firm's performance. In contrast, good corporate governance did not affected positively financial firm's performance.

Keywords: *intellectual capital, good corporate governance, ROA, ROE.*

DIMENSI *FRAUD TRIANGLE* DAN *ACADEMIC ENTITLEMENT* SEBAGAI DETERMINAN PERILAKU *ACADEMIC FRAUD* MAHASISWA AKUNTANSI

Vivaldi Ilham Nur, Efraim Ferdinan Giri, Fachmi Pachlevi Yandra

Sekolah Tinggi Ilmu Ekonomi YKPN

vivaldiilham@gmail.com

ABSTRACT

Academic fraud has occurred in many universities in various countries. The business faculty is one of the majors that has a high rate of academic fraud. This fact raises the assumption, namely giving birth to dishonest accountants. This study aims to examine the effect of pressure, opportunity, rationalization, and academic entitlement on academic fraud behavior. Research respondents were undergraduate students who were still actively studying in the accounting department of STIE YKPN. The sampling method using snowball sampling. The analysis tool uses SmartPLS version 3.0. The results showed that when the pressure and opportunities of accounting students were high, the academic fraud practices of accounting students were higher. Meanwhile, the high or low of the rationalization and academic entitlement of accounting students will not affect the academic fraud behavior of accounting students. The results of the study are very different from the results of earlier studies, this proves that business students do not always commit fraud due to rationalization and academic entitlement. This can happen because the sample used in this study may have uniqueness, which is indeed different from the samples used in previous studies.

Keywords: *Academic fraud, Pressure, Opportunity, Rationalization, Academic entitlement.*

MODEL PENGEMBANGAN FAKTOR PENENTU FINANCING DECISIONS BERBASIS CORPORATE GOVERNANCE

Dita Mulyani

Universitas Islam Sultan Agung
ditamulyani92@gmail.com

ABSTRAK

Penentuan struktur modal dianggap sebagai salah satu keputusan utama perusahaan dan manajer sering menghadapi kesulitan dalam menemukan keputusan yang optimal. *Tax shields*, profitabilitas, dan *growth opportunities* yang secara langsung terkait dengan pilihan struktur modal perusahaan. Pengambilan keputusan pendanaan perlu memperhatikan unsur tata kelola perusahaan. Artikel ini bertujuan untuk mengembangkan model konseptual hubungan *tax shield*, profitabilitas, *growth opportunities* dan *financing decisions* yang didukung oleh penerapan *corporate governance* sehingga dapat menciptakan *financing decisions* yang optimal. Makalah ini menyimpulkan bahwa secara teori penerapan mekanisme *corporate governance* memperkuat atau memperlemah *financing decisions* yang optimal. Artikel ini diharapkan dapat menjadi tambahan pengetahuan bagi penelitian selanjutnya terkait pengaruh *corporate governance* dalam menunjang kegiatan *financing decisions* perusahaan.

Kata Kunci: *Financing Decisions*, *Tax Shield*, *Growth Opportunities*, *Profitabilitas*, *Corporate Governance*

PENGENDALIAN KREDIT BERMASALAH BERBASIS KECUKUPAN MODAL, DIVERSIFIKASI DAN KAPABILITAS MANAJEMEN PADA BANK UMUM

Dewi Risnawati

Universitas Islam Sultan Agung
risnadewi.fortuna@gmail.com

ABSTRACT

This paper aims to explain the control of non-performing loans based on the level of capital adequacy, diversification and management capability at commercial banks. Non-performing loans can be controlled by increasing capital adequacy. High capital adequacy will create caution in lending. Controlling bad credit can also be done through increasing Diversification and improving poor management capabilities. Diversification creates a source of non-interest income that can control the bank to place low-risk credit. Improved management capacity will increase the ability to monitor credit. Therefore, non-performing loans can be reduced.

Keywords: *Non Performing Loans, Capital Adequacy, Diversification and Management Capability*

THE PERCEPTION ON INDONESIA POLICIES TO OVERCOME THE IMPACT OF CORONA VIRUS OUTBREAK

Lita Kusumasari

Sekolah Tinggi Ilmu Ekonomi YKPN
lkusumasari@yahoo.com

ABSTRACT

The Corona Virus led to global economy crisis, including in Indonesia. WHO also warn to all countries must strike a fine balance between protecting health, minimizing economic and social disruption, and respecting human rights. Based on the situation to amid Corona Virus outbreak, Indonesian Government added Rp405.1 trillion to national budget in 2020 for Corona virus. It is allocated to Rp75 trillion for health sector, Rp110 trillion for social welfare, Rp70.1 trillion for tax incentive and micro credit, and Rp150 trillion for Indonesia economy recovery including credit restructure and funding for micro, small, and medium enterprises. Indonesia government is trying to channeling the Corona virus outbreak to be controllable. The purpose of research study is examining Indonesian people perception toward strategy of Indonesian government. Prior researches stated that the impact of Covid-19 pandemic affects the economy in Indonesia, could harmed the economy, could cause liquidity problems and finally would get domino effect on the economy. Previous researches found based on the qualitative methods. This research approach used survey by electronic forms and quantitative methods approach used multiple regression. The result found that Indonesian people perception on health, social welfare net and fiscal strategy by Indonesian government was significantly contributed to economic goals in Indonesia toward Corona Virus Outbreak. This study in line with the claim of Indonesia government that the strategy is success.

Keywords: Corona Virus, Indonesian Strategy, People Perception

CORPORATE SUSTAINABILITY PERFORMANCE DAN GREEN BUSSINES: ANTESEDEN DAN KONKLUSI DALAM MENGGERAKAN NILAI PERUSAHAAN

Sukrisno¹, Ades Rajayana², Susilo Adi³, Agustinus Wardi⁴, Maikal Soedijarto⁵, Kundori⁶

¹Sekolah Tinggi Ekonomi dan Pariwisata (STIEPARI)

²Universitas Semarang

³Institut Tehnologi dan Bisnis Semarang

⁴Universitas Maritim AMNI Semarang

harlinokris@gmail.com

ABSTRAK

Kinerja lingkungan memiliki hubungan secara korelatif dengan kinerja perusahaan terutama dari segi pertumbuhan asset dan nilai perusahaannya. Kinerja lingkungan yang diadopsi sebagai bagian pengembangan bisnis perusahaan telah mampu menarik konsep green yang akan membawa perusahaan tidak hanya bertujuan untuk meningkatkan nilainya tetapi juga keunggulan kompetitif. Penelitian ini berupaya untuk membuat pengujian secara empiris terkait faktor – faktor yang bisa meningkatkan kinerja keuangan melalui *green growth*, *green practices*, *green business* dan *corporate sustainability performance*. Dengan menggunakan desain penelitian kuantitatif eksplanasi, penelitian ini berupaya menguji hubungan antar variable sesuai hipotesis yang dibangun. Dengan mengetes model pada perusahaan manufaktur yang ada di Jawa Tengah dan Jawa Timur diperoleh 220 sampel dan data dianalisa dengan menggunakan AMOS 25 dengan Teknik Analisa data regresi sebagai uji statistika inferensianya. Hasil penelitian ini menunjukkan bahwa semua hipotesis yang diajukan dalam penelitian ini diterima, hal ini menunjukkan model dasar yang dibangun dalam penelitian ini menjadi dasar kontribusi untuk meningkatkan nilai perusahaan berbasis pemikiran futuristik dan nuturistik dengan menggandeng kosep green sebagai dasar pengembangan bisnis dan peningkatan nilai perusahaan.

Kata Kunci: *Green Growth, Green Practices, Green Business Dan Corporate Sustainability Performance, Nilai Perusahaan, Central Java, East Java.*

**PENGARUH UKURAN KANTOR AKUNTAN PUBLIK,
PROFITABILITAS, LEVERAGE TERHADAP RELEVANSI NILAI
INFORMASI AKUNTANSI YANG DIMEDIASI OLEH AUDIT DELAY:
STUDI PADA PERUSAHAAN SEKTOR PERTAMBANGAN DI BURSA
EFEK INDONESIA TAHUN 2016-2019**

Lembah Dewi Andini, Theresia Trisanti

Sekolah Tinggi Ilmu Ekonomi YKPN

lembahdewiandini@gmail.com

ABSTRAK

Perusahaan yang terdaftar di Bursa Efek Indonesia wajib menyampaikan laporan audit tahunan. Laporan keuangan audit tersebut digunakan oleh investor sebagai salah satu dasar pengambilan keputusan. Penelitian ini bertujuan untuk menguji pengaruh ukuran Kantor Akuntan Publik, profitabilitas dan *leverage* terhadap relevansi nilai informasi akuntansi. Selain itu tujuan penelitian juga meneliti audit *delay* mampu memediasi pengaruh ukuran Kantor Akuntan Publik, Profitabilitas dan *leverage* terhadap relevansi nilai informasi akuntansi. Sampel penelitian ini menggunakan perusahaan sektor pertambangan dan sejenisnya yang terdaftar di Bursa Efek Indonesia pada tahun 2016-2019. Pemilihan sampel berdasarkan kriteria-kriteria tertentu dengan menggunakan metode *purposive sampling*. Dalam 4 periode, terdapat 132 data observasi dari 33 perusahaan. Metode analisis data menggunakan metode Partial Least Square (PLS) dengan menggunakan aplikasi WarpPLS versi 7.0. Hasil pengujian menunjukkan bahwa Ukuran Kantor Akuntan Publik dan *leverage* tidak berpengaruh negative terhadap relevansi nilai informasi akuntansi. Sedangkan profitabilitas berpengaruh positif terhadap relevansi nilai informasi akuntansi. Audit *delay* tidak mampu memediasi ukuran Kantor Akuntan Publik terhadap relevansi nilai informasi akuntansi. Sedangkan, Audit *delay* mampu memediasi secara parsial profitabilitas terhadap relevansi nilai informasi akuntansi. Selain itu audit *delay* mampu memediasi pengaruh *leverage* terhadap relevansi nilai informasi akuntansi.

Kata Kunci: Ukuran Kantor Akuntan Publik, profitabilitas, *leverage*, audit *delay*, relevansi nilai informasi akuntansi.

PENGELOLAAN KEUANGAN UMKM BIDANG KULINER DITINJAU DARI ASPEK DEMOGRAFI DAN LITERASI KEUANGAN

Caecilia Wahyu Estining Rahayu, Christina Heti Tri Rahmawati

Universitas Sanata Dharma
caecilia50@gmail.com

ABSTRACT

This study aims to examine the financial management of Micro, Small and Medium-sized Enterprises (MSME) in the culinary sector in terms of demographics and financial literacy. The sample used in this study is a portion of the total number of MSME players in the culinary field in Catur Tunggal Village, Depok District, Sleman Regency. This study uses a questionnaire method. Sampling uses non random sampling. The data analysis technique used is Chi Square analysis. This study found that (1) there is a partial relationship between age and business financial management; (2) there is no partial relationship between monthly income and education level with business financial management; and (3) there is a relationship between financial literacy and business financial management. This finding implies that with the increase in financial literacy (knowledge), it is hoped that MSME actors can better manage their business finances in order to be able to maintain their business, and improve their standard of living.

Keywords: *Demographic Aspect; Financial Literacy; Business Financial Management; MSME in The Culinary Field*

PENGARUH PENERAPAN GOOD GOVERNANCE TERHADAP KINERJA KEUANGAN BALAI TEKNOLOGI KOMUNIKASI PENDIDIKAN DINAS DIKORA DIY

Rahma Kartika Sari, Zulkifli

Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha

rahmakartika06@gmail.com

ABSTRACT

This study aims to see the effect of accountability, transparency, responsibility, and equality & fairness partially or simultaneously on financial performance at the Educational Communication Technology Center of the Dikpora DIY Office. The population in this study were all employees at the Balai Teknologi Komunikasi Pendidikan Dinas Dikpora DIY. The sample used was 40 respondents with a sampling technique using a saturated sample method and data were collected using a questionnaire and google form. The data analysis technique used in this study is multiple linear analysis. The results of this study indicate that accountability has a positive effect on financial performance, as well as a positive effect on financial performance, independence has no positive effect on financial performance, responsibility has a positive effect on financial performance, equality & fairness has a positive effect on financial performance, and collectively. the independent equal (simultaneous) variable has a positive effect on the dependent variable.

Keywords: *Good Governance, Accountability, Transparency, Independence, Responsibility, Equality & Fairness and Financial Performance*

PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, LIKUIDITAS DAN REPUTASI KAP TERHADAP AUDIT DELAY

Hanida Alya Pravitasari, Cahyo Indraswono, Eko Widodo

Sekolah Tinggi Ilmu Ekonomi YKPN
hanida.alya@gmail.com

ABSTRACT

This study aims to determine the factors that influence audit delay and to determine whether audit delay can also occur in The Big-Four Public Accounting Firm. The samples in my research are companies of all sectors taken from www.idx.co.id with a total of 19 companies from 2016 to 2019. The method used in this study is the classic Assumption Test, Normality Test, Autocorrelation Test, Heteroscedasticity Test and also Multicollinearity Test and panel data regression test are Chow Test, Hausman Test and Multiple Langrage Test. The results showed that the variable company size and profitability had a negative effect on audit delay, while the effect of the liquidity variable and public accounting firm reputation had no effect on audit delay.

Keywords: *audit delay, company size, profitability, liquidity, reputation of KAP*

FAKTOR PENENTU KINERJA BANK MELALUI PENDEKATAN RISK PROFILE, GOOD CORPORATE GOVERNANCE, EARNINGS, CAPITAL

Arum Fitriyani, Bambang Sudiyatno, Sunarto, Elen Puspitasari

Faculty Economica and Business of Stikubank University
arumfitri287@gmail.com

ABSTRACT

New regulation that took effect on 27 December 2016, PBI No. 13/1/PBI/2011 Where the bank is required to conduct an assessment of the Bank Soundness Level using a risk approach (Risk-Based Bank Rating). This research has a purpose the effect of Liquidity Risk (LR), Credit Risk (CR), Corporate Governance (CG), Earnigs (ERN) and Capital (CAP) on the Bank performance at banks listed on the IDX. In this study, 25 banking companies ware used as research samples for the 2015-2019 observation period. Research method using the Multiple Linear Regression analysis. The resulta showed that Liquidity Risk (LR), Corporate Governance (CG), Earnigs (ERN) have a positive significant on the Bank performance. Credit Risk (CR there is an influence negative and significant on Bank performance. Meanwhile Capital (CAP) do not have a significant effect on the Bank performance.

Keywords: Bank performance, Liquidity Risk, Credit Risk, Corporate Governance, Earnings, Capital

THE INFLUENCE OF NON-PERFORMING LOAN AND DIRECTOR TURNOVERS ON BANK PERFORMANCE IN INDONESIA PERIOD 2010- 2018

Imanuella Chelsea Sutantio, Rofikoh Rokhim

Universitas Indonesia
imanuellachelsea05@gmail.com

ASBTRACT

This study aims to analyze the influence of non-performing loan and director turnovers with control variables on bank performance. The hypotheses and models in this study are built and tested on 43 banks in Indonesia which are listed on the Indonesia Stock Exchange in the period 2010-2018. The type of data used is unbalanced panel data using the Fixed-Effect regression method. The results of this study indicate that non-performing loans and director turnovers by force have a negative influence on ROA. This indicates the increase in non-performing loans together with the turnover of directors by force will have a negative impact on bank performance. This finding highlight that the directors' value and performance competency is very important and provides evidence of the importance of maintaining a balance between financial and non-financial goals for banks. The results of this study are expected to provide insights and references for academics, banks, regulators, and other parties.

Keywords: *Non-performing loan, director turnover, bank performance, Indonesia*

REDUCING SPARE PART INVENTORY COST WITH SHORTAGE ELIMINATION THROUGH PROBABILISTIC ECONOMIC ORDER QUANTITY

Andian Ari Istiningrum, Sana, Laily Maudy Munandar

Politeknik Energi dan Mineral AKAMIGAS

aa.istiningrum@gmail.com

ABSTRACT

Company Z had an inventory of fast moving spare parts where the demand pattern for these spare parts fluctuated every month and there were several months in which the demand was zero. In addition, company Z did not have a safety stock for these spare parts, so the risk of shortage for these spare parts was quite high. This study aimed to reduce fast moving spare part inventory costs and prevent the risk of shortage by determining the optimal order quantity and re-ordering time. The inventory control model used to determine the optimal order quantity was the Probabilistic Economic Order Quantity (Probabilistic EOQ). This model is appropriate to use in conditions of unstable demand and it requires the calculation of safety stock to prevent shortage. Research data in the form of data on demand, lead time, purchasing cost, ordering cost, carrying cost, and shortage cost were collected through company documents. The data that had been collected was then processed using an excel spreadsheet. Demand forecasting for the next 12 months was carried out using the Croston method. Forecasting results were used as input in calculating the optimal order quantity on Probabilistic EOQ. Furthermore, data processing was run by calculating the safety stock and reorder point. The total inventory cost with Probabilistic EOQ was calculated and compared with the company's total inventory cost to determine whether Probabilistic EOQ is able to create inventory cost reduction. The results showed that Probabilistic EOQ enabled the company to reduce its inventory cost up to 57.85%.

Keywords: *spare part, inventory cost, shortage, probabilistic economic order quantity.*

TRENDS IN SUSTAINABLE ENERGY SUPPLY CHAIN RESEARCH: A BIBLIOMETRIC LITERATURE REVIEW

Brian Kipro Ngetich, Nur Yakin, Ika Nurul Qomari

Universitas Muhammadiyah Yogyakarta

brianroby.br@gmail.com

ABSTRACT

Corporate and scholarly interest on the field of Sustainable energy supply chain has increased in the recent times. This comes as the need to transition into a more clean energy world has been widely called for and cooperation towards Sustainable Development has been increased. This study was conducted by use of bibliometric analysis to analyze data on the evolution and area of sustainable energy supply chain. Title- specific publications from Scopus engine obtained were 180 total, and analysis was done by VOSviewer, thereby leading to an in depth analysis of the network and overlay linkages showcasing sustainable supply chain trends. The results reveal that the highest publishing country is China with 36 publications. The Journal of Cleaner Production is the top publishing source with an average of 22 papers per year. These findings show that there are 5 clusters formed in the bibliographic coupling of countries. In addition, it is noted that there are gaps in research collaboration between countries and authors due to weak cooperation links.

Keywords: Energy, sustainability, supply chain

PENGARUH TECHNOLOGICAL FACTORS DAN PEOPLE FACTOR TERHADAP TINGKAT KESUKSESAN DIGITAL PAYMENT PLATFORM DI INDONESIA

Nurmelia Widiarini, Julianto Agung Saputro, Soegiharto

Sekolah Tinggi Ilmu Ekonomi YKPN
nurmeliaw@gmail.com

ABSTRAK

Perkembangan pesat layanan *digital payment* di Indonesia dewasa ini mengakibatkan persaingan industri keuangan ini semakin ketat. Namun, tidak semua *digital payment* tersebut telah sesuai dengan keinginan pengguna. Penelitian ini membahas mengenai penilaian kesuksesan *digital payment* menurut pengguna perseorangan dengan mengadopsi *success model* Delone dan McLean yang kemudian disebut dengan *technological factors* serta menambahkan *people factor* yang dikembangkan berdasarkan *Social Learning Theory*. Sebanyak 268 responden pengguna GoPay, OVO dan DANA digunakan sebagai sampel penelitian. Data diolah menggunakan WarpPLS 7.0 guna mengetahui hasil analisis *Structural Equation Model*. Hasil penelitian menunjukkan bahwa *technological factors* yang berupa *information quality* dan *system quality* berpengaruh positif signifikan terhadap *usage* maupun *user satisfaction*. Sedangkan *technological factor* lainnya yang berupa *service quality* tidak berpengaruh terhadap *usage* maupun *user satisfaction*. Untuk *people factor* pada penelitian ini, dikonfirmasi berpengaruh positif terhadap *usage* dan *user satisfaction*. Selanjutnya, *usage* maupun *user satisfaction* keduanya berpengaruh terhadap *individually benefit*.

Kata Kunci: *digital payment, success model, social learning theory.*

NIAT PENGGUNAAN DOMPET ELEKTRONIK SAAT MASA PANDEMI COVID19: BAGAIMANA KEBERLANJUTANNYA?

Valent Krishna Bhaskara

Universitas Muhammadiyah Yogyakarta
krishnabhaskara7@gmail.com

ABSTRAK

Penyebaran virus Covid19 dan terjadinya pandemi mengubah kebiasaan hidup orang-orang. Salah satunya adalah dengan penggunaan teknologi keuangan dompet elektronik. Tentunya penting untuk mengetahui kesan dari pengguna dompet elektronik setelah penerimaan awal. Hal ini dapat digunakan sebagai langkah evaluasi bagi teknologi tersebut bahkan hingga prediksi penggunaan keberlanjutannya di era pandemi. Maka, Model Penerimaan Teknologi (*Technology Acceptance Model/TAM*) digunakan sebagai teori dasar dengan memakai dua faktor utama, yaitu persepsi kemudahan penggunaan dan persepsi manfaat. Selanjutnya ditambahkan variabel kesadaran kesehatan untuk melengkapi penjelasan akan penggunaan dompet elektronik dalam keadaan pandemi. Selain itu, persepsi resiko juga diimbuhkan, gunanya untuk menambah wawasan akan resiko yang dirasakan bersamaan dengan penggunaan dompet elektronik. lalu rangkaian tersebut akan mengacu pada sikap terhadap penggunaan dompet elektronik, sebagai penilaian positif atau negatif. Terakhir, pandangan terkait niat penggunaan keberlanjutan sebagai prediksi dari pemakaian dompet elektronik di masa pandemi Covid19. Manfaat dari pembahasan ini menawarkan sudut pandang dari sisi konsumen terhadap niat penggunaan keberlanjutan yang berguna bagi penyedia layanan dompet elektronik dan pemasar.

Kata Kunci : TAM, Dompet Elektronik, Kesadaran Kesehatan, Persepsi Resiko, Niat Penggunaan Keberlanjutan

AKSELERASI PEMULIHAN EKONOMI NASIONAL PASCA PANDEMI COVID-19 BERBASIS *THREE INTEGRATION SHARIA SYSTEM (TISS)* PADA UMKM INDONESIA

M.Syaiful Padli

Universitas Islam Maulana Malik Ibrahim Malang
fadlimustahiq@gmail.com

ABSTRACT

The history of pandemics or epidemics has occurred in the era of the Prophet Muhammad and Caliph Umar bin Khattab. Various program policies were carried out to restore the economic conditions at that time. Now the condition of the plague has hit almost all over the world, including in Indonesia. The Covid-19 outbreak has made Indonesia's economic conditions unstable and even negative. MSMEs as one of the industries that contribute greatly to GDP are threatened with bankruptcy. Papers are written with a literature study approach. So that the focus of writing a paper is obtained, namely the presentation of the post-pandemic economic recovery program in the era of Islamic civilization, the post-pandemic Indonesian national economic recovery program and its relevance to the policies of the Islamic civilization era. Furthermore, the presentation of the proposed concept of the Three Integration Sharia System (TISS) concept. Finally, the SWOT analysis of the TISS concept. So it can be concluded that this concept is able to accelerate the national economy through MSMEs.

Keywords: MSMEs, Integration, Market, Bookkeeping, Capital, Digital

PROFITABILITAS DAN RISIKO PERBANKAN SYARIAH: ANALISIS DATA PANEL DINAMIS

Kanzul Fikri Barzani

Universitas Islam Indonesia

f.kanzul@gmail.com

ABSTRAK

Krisis keuangan yang melanda dunia di tahun 2010 membuat beberapa peneliti menawarkan solusi keuangan syariah sebagai sistem ketahanan keuangan global. Sistem perbankan syariah dianggap lebih stabil dalam pengelolaan risiko dibandingkan perbankan konvensional. Penelitian ini bertujuan untuk memeriksa tingkat risiko dan profitabilitas perbankan syariah di Indonesia, khususnya Bank Umum Syariah (BUS). Sampel yang digunakan berasal dari pengamatan terhadap 13 bank umum syariah selama periode 2015-2019. Serangkaian indikator spesifik dari bank dan negara digabungkan untuk menjelaskan profitabilitas bank umum syariah yang diukur berdasarkan pengembalian aset dan pengembalian ekuitas. Sedangkan risiko dibagi menjadi dua. Pertama, risiko kredit yang diukur dengan kredit macet dibagi pinjaman kotor dan total ekuitas dibagi pinjaman bersih. Kedua, risiko *insolvensi* (kebangkrutan) diukur dengan nilai *Z-score*. Menggunakan analisis data panel dinamis (model *Generalized Moment Method*) dengan estimasi model lima regresi ditemukan hasil berikut: berdasarkan faktor spesifik bank, modal bank menjadi indikator dalam hal kontribusi profitabilitas dan stabilitas bank umum syariah. Sedangkan pertumbuhan PDB menjadi faktor eksternal bank yang menjadi kontribusi stabilitas bank umum syariah. Dalam hal likuiditas dan kualitas aset, belum didapatkan kesimpulan yang meyakinkan. Di sisi lain faktor eksternal yang terkait dengan tingkat inflasi di Indonesia berkontribusi besar kepada profitabilitas, risiko kredit, dan risiko insolvensi bank umum syariah. Harapan kedepan, tercipta kebijakan yang baik antara pemerintah, perbankan, dan pihak terkait untuk melakukan kontrol terhadap tingkat inflasi di Indonesia.

Kata Kunci: Bank Umum Syariah, model *GMM*, risiko kredit, risiko *insolvensi*, rentabilitas.

SMART TOURISM AND WISE TOURISM AFTER THE COVID-19 PANDEMIC

Hendrajaya, Renny Aprilliyani, Aurilia Triani Aryaningtyas

STIEPARI Semarang

hjhenjoyo@gmail.com

ABSTRACT

The concept of smart tourism provides the potential to support tourism activities that are more dynamic, efficient and integrated in the tourism industry value chain. However, the concept of smart tourism still has weaknesses in dealing with emerging social and environmental problems (“post-smart”), such as increasing inequality between tourists and local communities, resilience and mental health (eg digital detoxification), consumptive culture, traffic jams. especially during the holiday season, pollution, tourist waste and increasingly limited agricultural land, This article aims to discuss the Covid-19 epidemic as one of the drivers for realizing tourism that is not only smart but also wise. The concept of wise tourism is a balanced tourism activity, namely maintaining a balance between inner, social and ecological.

Keywords: *Smart Tourism, Wise Tourism, Post-Covid-19 Pandemic*

WOMEN AND THE DIGITAL TECHNOLOGY OF MICRO, SMALL AND MEDIUM ENTERPRISES IN THE NEW NORMAL ERA OF INDONESIA

Junia Laksmanawati, Ahyar Yuniawan

Universitas Diponegoro
junialaksana@gmail.com

ABSTRACT

This paper is based on a research aiming to examine the development of women entrepreneurs in Indonesia with the focus on their personal motivations or initial reasons to run micro, small and medium enterprises and their digitalization strategies in doing their businesses. The research was based on a desk study and a small field survey of women owning micro, small and medium enterprises in Semarang area. After analyzing the data from the interviews, many respondents stated that their early motivation in running their micro, small and medium enterprises were as a means to get additional incomes in finance. Evidence shows that as entrepreneurs, dealing with digitalization is a thing that can't be avoided in the new normal era. To optimize their business operations and revenue, some adjustments and strategies are conducted such as optimizing digital marketing, seeing business opportunities, creating innovations, creating new markets, and executing marketing plan

Keywords: *women entrepreneurs, MSMEs, digitalization, strategies, new normal era*

GET OUT OF THE COVID-19 PANDEMIC CRISIS: STRATEGY FOR THE PLASTICS MANUFACTURING INDUSTRY

Brian Yudo Pratama, Ahyar Yuniawan

Universitas Diponegoro
brianyepe@gmail.com

ABSTRACT

With the announcement of the regional quarantine status by government of Rebuplic Indonesia for the increasing outbreak of the corona virus, it will indirectly have an overall impact on the economy, especially for the industries. The Covid-19 pandemic has spread to various countries, including Indonesia. As a result, almost all sectors contracted, including government-owned manufacturing companies, which are engaged in plastics. The slowdown economic activity is the real impact of Covid-19 pandemic. This research was conducted in manufacturing companies, especially in East Java. The sample used is a business manager and two employees in which the researcher prioritizes interviews in the data collection carried out. Several benchmarks such as needs and opportunities, business relation, research and development (R&D), business sustainability were emphasized points in the interview. As a result, an innovation is needed for the current business development so that this pandemic can still produce sustainable business activities.

Keywords : *needs, opportunities, business relation, research and development, sustainability*

PENGARUH *ADVERSITY QUOTIENT*, MODAL USAHA, LATAR BELAKANG KELUARGA DAN BEKAL ILMU KEWIRAUSAHAAN TERHADAP MOTIVASI MAHASISWA BERWIRAUSAHA

Miswanto, Riana

Sekolah Tinggi Ilmu Ekonomi YKPN

miswanto.ykpn@gmail.com

ABSTRAK

Tujuan studi adalah menguji pengaruh *adversity quotient*, modal usaha, latar belakang keluarga dan bekal ilmu kewirausahaan terhadap motivasi mahasiswa berwirausaha. Data penelitian dikumpulkan melalui penyebaran kuesioner pada 130 mahasiswa di Daerah Istimewa Yogyakarta. Metode pemilihan sampel dalam penelitian ini menggunakan *non probability sampling* dengan teknik *purposive sampling*. Pengujian hipotesis menggunakan analisis regresi linear berganda. Hasil temuan penelitian ini sebagai berikut. *Adversity quotient* mempunyai pengaruh positif terhadap motivasi mahasiswa Berwirausaha. Modal usaha tidak mempunyai pengaruh pada motivasi mahasiswa berwirausaha. Latar belakang keluarga mempunyai pengaruh positif pada motivasi mahasiswa berwirausaha. Bekal ilmu kewirausahaan mempunyai pengaruh positif pada motivasi mahasiswa berwirausaha. Penelitian ini diharapkan dapat menjadi pertimbangan untuk pihak pemerintah, perguruan tinggi, dan swasta dalam memperhatikan pendidikan kewirausahaan di Indonesia dan mendorong agar mahasiswa termotivasi berwirausaha.

Kata Kunci: *Adversity quotient*, modal usaha, latar belakang keluarga, bekal ilmu kewirausahaan, motivasi mahasiswa berwirausaha.

ABSTRACT

This study aims to examine the effect of adversity quotient, business capital, family background and provision of entrepreneurship knowledge on student motivation in entrepreneurship. Data collection was carried out through questionnaires for 130 students in the Special Region of Yogyakarta. The sample selection method in this study uses non probability sampling with a purposive sampling technique. The method of data analysis uses multiple linear regressions. The findings of this study are as follows. Adversity quotient has a positive effect on student motivation in entrepreneurship. Business capital does not affect the motivation of entrepreneurial students. Family background has a positive effect on student motivation in entrepreneurship. Provision of entrepreneurship knowledge has a positive effect on student motivation in entrepreneurship. Research can be a consideration for the government, universities, and the private sector to pay attention to entrepreneurship education in Indonesia and encourage students to be motivated in entrepreneurship.

Keywords: *Adversity quotient, business capital, family background, provision of entrepreneurship knowledge, student motivation in entrepreneurship.*

IMPLEMENTASI STRATEGI KEUNGGULAN BERSAING KANTOR PEMASARAN MANDIRI PT PRUDENTIAL LIFE ASSURANCE

Fajri Abdilah, Indarto, Paulus Wardoy

Universitas Semarang
fajri.abdilah@gmail.com

ABSTRACT

The purpose of this research is how the implementation of competitive advantage strategies conducted by KPM PRUPrioritas based on the theory of Resource Based View and Dynamic Capability View with dimensions of Knowledge Management and Differentiation Strategy to optimize existing resources and answer obstacles faced. Qualitative methods were used in this research. Data reduction, data presentation and data verification as technical analysis are associated with the concept in the formation of the theory building model proposition so that it is concluded that the competitive advantage strategy of KPM PRUPriority is obtained by optimizing the process of tacit knowledge to explicit knowledge and vice versa to improve the competence of agency forces and document the resources owned and improve the positioning of the company with differentiation strategies on 3 things, namely : increased ability of agency forces in providing alternative products, focus on after sales service and appreciation for agency forces.

Keywords: RBV, DCV, Knowledge Management, Differentiation Strategy, Competitive Advantage

THE STRATEGY OF BUSINESS PERFORMANCE DEVELOPMENT FOR UPPKS IN FACING THE DEMOGRAPHIC BONUS ERA: EMPIRICAL STUDY AT UPPKS IN SEMARANG

Wyati Saddewisasi, Surjawati

Master of Management, Semarang University
saddewisasi@usm.ac.id

ABSTRACT

The basic problems faced by UPPKS in Semarang are as follows (Jateng Pos, 2019): 1) Many group businesses do not develop and "die" in the middle of the process, 2) They do not have information on forms and access to capital, 3) They have not been able to manage the existing UPPKS capital, 4) Management has not been able to run the organization well, 5) The group has an organizational structure but does not have activities, 6) Business activities are still independent and not well organized. Thus, the existing UPPKS is not functioning properly. However, the UPPKS is expected to create jobs, especially in the era of the demographic bonus. The UPPKS problems can fail to capture the demographic bonus because it has not been able to develop its members' businesses. This can result in people not being attracted to become members of the UPPKS. Specifically, this study aims to describe: 1) the strategic factors that exist in UPPKS in facing the demographic bonus era 2) the potential for developing business performance in facing the demographic bonus 3) the strategies of business performance development for UPPKS in facing the demographic bonus. This study used the descriptive exploratory approach by analyzing the UPPKS performance strategy. This study is the survey at the UPPKS in Semarang. The population of this study is the management of the UPPKS group in Semarang. The UPPKS sample was determined by purposive sampling. The number of samples of UPPKS management is 16 people representing 16 sub-districts in Semarang. The steps taken in this study are as follows: 1) identifying the strategic factors related to the development of UPPKS performance, 2) factors will be analyzed by using SWOT analysis. The attributes used in the questionnaire were obtained from the perceptions of stakeholders and UPPKS, which in general included attributes of internal conditions consisting of strengths and weaknesses as well as external conditions of UPPKS, which consisted of opportunities and threats. This study produced output in the form of the performance development strategy at UPPKS, namely growth with concentration through horizontal integration.

STRATEGI MANAJEMEN KEUANGAN DAERAH DALAM MENGHADAPI TEKANAN ANGGARAN: BUKTI PADA PEMERINTAH DAERAH DI INDONESIA

Ronald Tehupuring, Dhea Rizki Yunita

Sekolah Tinggi Ilmu Ekonomi YKPN

ronaldtehpuring@gmail.com

ABSTRAK

Fenomena defisit yang terjadi pada pemerintah daerah di Indonesia menunjukkan bahwa pemerintah daerah menghadapi adanya tekanan anggaran. Oleh karena itu, pentingnya strategi manajemen keuangan daerah dalam menghadapi tekanan anggaran perlu dilakukan secara optimal. Tujuan penelitian ini adalah untuk menguji dan menganalisis strategi manajemen keuangan daerah dalam menghadapi tekanan anggaran pada pemerintah daerah di Indonesia. Sampel penelitian ini adalah pemerintah daerah kabupaten/kota di Indonesia selama tahun 2016-2020 dengan menggunakan metode *purposive sampling*. Metode OLS dan logistik digunakan untuk menguji hipotesis penelitian. Hasil penelitian ini menunjukkan bahwa tingkat ekonomis anggaran berpengaruh negatif dan signifikan terhadap tekanan anggaran, dan tingkat ekonomis anggaran berpengaruh positif dan signifikan terhadap tingkat efektivitas anggaran. Akan tetapi, tingkat efektivitas anggaran berpengaruh positif dan signifikan terhadap tekanan anggaran, serta tingkat efektivitas anggaran tidak dapat memediasi pengaruh tingkat ekonomis anggaran terhadap tekanan anggaran. Hasil uji sensitivitas penelitian ini juga konsisten dengan hasil pengujian utama. Kontribusi penelitian ini berkaitan dengan pentingnya pemerintah daerah dalam menggunakan anggaran secara ekonomis yang berfokus pada efektivitas anggaran sebagai strategi manajemen keuangan daerah ketika menghadapi tekanan anggaran.

Kata Kunci: Tingkat Ekonomis Anggaran, Tingkat Efektivitas Anggaran, Tekanan Anggaran.

PENGARUH KUALITAS LAYANAN DAN KEPERCAYAAN KONSUMEN TERHADAP LOYALITAS KONSUMEN DENGAN KEPUASAN KONSUMEN SEBAGAI VARIABEL INTERVENING

Anwar Sanusi

Universitas Muhammadiyah Yogyakarta
anwarsanusilinkcyber@gmail.com

ABSTRACT

When a pandemic occurs, there are many changes in purchasing patterns made by consumers, one of which is how they make purchases of products from offline shops to online shops. many people choose to use an onlone shop because with an online shop consumers no longer need to leave the house. Researchers want to see whether the pandemic affects consumer loyalty at Bedukmutu online shop. In this study, researchers examined bedukmutu online shop, and made Muhammadiyah University of Yogyakarta as a research place. In this study, we want to find out how the influence of service quality and consumer trust can affect consumer loyalty with the help of consumer satisfaction as a mediating variable.

Keywords: *service quality, customer trust, customer satisfaction, customer loyalty*

KEPERCAYAAN, KOMITMEN, PELANGGAN KEINTIMAN DAN LOYALITAS PELANGGAN DALAM HUBUNGAN PERBANKAN ISLAM

Rizqi Aji Yowana

Universitas Islam Sultan Agung

maulanaandi338@gmail.com

ABSTRAK

Sebagian besar literatur yang luas telah menunjukkan peran komitmen dan keintiman pelanggan sebagai mediasi variabel dalam beberapa konteks. Selain itu, masih ada penelitian baru untuk menyelidiki bagaimana komitmen dan keintiman pelanggan bertindak sebagai variabel mediasi dalam hubungan antara kepercayaan dan loyalitas pelanggan di perbankan syariah, terutama dalam konteks Indonesia. Oleh karena itu, tujuan dari penelitian ini adalah untuk mengetahui peran kepercayaan, komitmen, keintiman nasabah dan loyalitas dalam hubungan perbankan syariah. Pemahaman yang lebih baik tentang interaksi ini akan membantu bank syariah dalam memberikan kualitas produk dan layanan yang lebih baik, menjaga hubungan pelanggan dan mendapatkan keunggulan kompetitif di pasar global. Desain / metodologi / pendekatan - Sebanyak 500 kuesioner dibagikan dan 200 dikembalikan (tingkat respons 40 persen), dan teknik pemodelan persamaan struktural digunakan untuk menguji hipotesis. Temuan - Hasil penelitian ini menunjukkan bahwa kepercayaan memiliki hubungan yang signifikan dengan komitmen dan keintiman pelanggan tetapi tidak ditemukan hubungan yang signifikan dengan loyalitas pelanggan. Komitmen dan keintiman pelanggan memiliki hubungan yang signifikan dengan loyalitas pelanggan. Analisis mediasi mengungkapkan bahwa komitmen dan keintiman pelanggan memainkan peran mediasi dalam hubungan antara kepercayaan dan loyalitas pelanggan. Implikasi praktis - Studi ini menunjukkan bahwa komitmen dan keintiman pelanggan mempengaruhi loyalitas pelanggan. Peran komitmen dan keintiman nasabah sebagai mediator antara kepercayaan dan loyalitas nasabah menunjukkan bahwa nasabah berkomitmen untuk melanjutkan dan menjaga hubungan dengan bank syariah. Kontribusi Pengetahuan Memberikan bukti empiris tentang keterkaitan antara kepercayaan, komitmen, keintiman pelanggan dan loyalitas pelanggan dalam hubungan perbankan.

Kata Kunci : Kepercayaan. Komitmen. Pelanggan Keintiman dan Loyalitas Pelanggan.

ANALYSIS OF WORK SKILLS, EDUCATION LEVEL, INCOME ON EMPLOYEE PRODUCTIVITY *PT INFOMEDIA NUSANTARA* *SUBSIDIARY TELKOM GROUP*

Emi Wakhyuni¹, Muhammad Ras Muis², Nashrudin Setiawan³

¹Universitas Pembangunan Panca Budi

²Universitas Muhammadiyah Sumatera Utara

³Universitas Pembangunan Panca Budi

emiwakhyuni@dosen.pancabudi.ac.id

ABSTRACT

A service provider company in the field of information, and this study aims to determine (1) the Effect of education on employee productivity at PT Infomedia Nusantara Subsidiary Telkom Group. (2) The effect of income level on employee work productivity at the Telkom. (3) The influence of job skills on employee work productivity at the Telkom. (4) Influence of education level, income level and job skills to work productivity of employees at the Telkom. This research is a research with a quantitative approach. The population in this study is all employees of PT Infomedia Nusantara Subsidiary Telkom Group as many as 185 people / employees. The sample used in this research is 65 people / employees of PT Infomedia Nusantara Subsidiary Telkom Group. Sampling using proportionate stratified random sampling technique. From the result of hypothesis testing one (H1) got the value of $F_{count} 104.815 > F_{table} 2.75$ with significant level of $0,000 < 0.05$, meaning that education level, income level and job skill have positive and significant influence simultaneously to employee work productivity at PT Infomedia Nusantara Subsidiary Telkom Group. While the percentage of Education Level, Level of Income and Work Skill in explain and systematize employee work productivity equal to 83.8%. Based on result of partial test from variable of education level to work productivity of employee got value count $8,275 > t_{tabel} 1,999$ hence concluded Education level has positive and significant effect to employee work productivity, partial test of income level to employee work productivity got $t_{count} 6,034 > t_{tabel} 1,999$ with sig. $0.000 < 0.05$ then concluded, the level of income has a positive and significant effect partially on employee work productivity. While the results of partial test of the variable work skills to employee work productivity obtained $t_{ct} 1.557 > t_{table} 1.999$ it was concluded that Work Skills influential but not significantly affect employee productivity.

Keywords: *Work Productivity, Education Level, Income Level, Work Skills.*

PENGARUH ORIENTASI BELAJAR, RELIGIUSITAS, DAN MOTIVASI BERPRESTASI UNTUK UPAYA MENINGKATKAN KINERJA SUMBER DAYA MANUSIA DI DINAS PENDIDIKAN DAN KEBUDAYAAN PROVINSI JAWA TENGAH

Eka Heriana Susilastuti, Heru Sulisty

Universitas Islam Sultan Agung Program Magister Manajemen Semarang
ekaheriana2103@gmail.com, heruricadonna@gmail.com

ABSTRACT

An organization in carrying out activities to achieve its goals has several factors that are interrelated and influential. One of these factors is very important to drive other factors, namely human resources. Therefore, organizations are required to manage and optimize human resources. Human resources are an important factor in organizations because humans are able to drive all components in the organization. without humans it will not walk. Humans are resources who have thoughts and feelings that differentiate them from other production factors. Due to differences in character and their very important roles, organizations must always manage their production factors effectively and efficiently in order to be able to create excellence through human resources themselves in creating products or services. Learning orientation, religiosity and learning motivation are important parts of supporting or improving HR performance in an organization.

Keywords: *HR performance, learning orientation, religiosity, achievement motivation.*

THE INFLUENCE OF PERFORMANCE APPRAISAL SYSTEM TOWARDS JOB SATISFACTION, MOTIVATION, AS WELL AS EMPLOYEE PERFORMANCE

Agus Subekti

PT Pupuk Indonesia Energi, Jakarta, Indonesia

agus.subekti@pi-energi.com

sbekti.pkt1@gmail.com

ABSTRACT

The purpose of this study is to analyze and provide a proof of the influence that the performance appraisal system has over both job satisfaction and job motivation along with its implications on the performance of employees. The research type is explanatory research. The research population is all employees of PT Pupuk Kaltim. The sample size of this research is 140 employees. The sampling technique is ladder population in proportion to the amount of population in every stratum. The data is analyzed by implementing the approach of Smart Partial Least Square (SmartPLS). The research result indicates that performance appraisal system of employee has an effect on job satisfaction. Performance appraisal system of employee has an effect on job motivation. Performance appraisal system of employee does not have an effect on employee performance. Job satisfaction has an effect on job motivation of employee. Job satisfaction does not have an effect on employee performance. Motivation has an effect on employee performance. Performance appraisal system of employee has a greater influence towards employee performance. Performance appraisal system of employee that is applied by PT Pupuk Kaltim can significantly alter the job climate within the company.

Keywords: *Performance Appraisal System, Job Satisfaction, Job Motivation, Employee Performance*

APAKAH FAKTOR PENGALAMAN DAN SKALA USAHA MENYEBABKAN PERBEDAAN KEPEMIMPINAN WIRAUSAHA? (STUDI KASUS PADA WIRAUSAHAWAN UMKM PELAKU EKONOMI KREATIF DI JAKARTA)

Aristo Surya Gunawan, Ati Cahayani
Universitas Katolik Indonesia Atma Jaya
aristosurya@yahoo.com

ABSTRACT

Micro, small, and medium enterprises (MSMEs) considered as Indonesian economy driver, considered its proportion 99% of all business entity population in Indonesia. In addition, the existence of the creative economy also plays important role for the Indonesian economy, with its average GDP growth rate exceeding the Indonesian economy growth rate. In the middle of the economic crisis due to the COVID-19 pandemic, MSMEs need entrepreneurial leadership factor that enable them to survive and grow in the future. This article aims to find if the experience and business scale factors cause any difference in entrepreneurial leadership by taking sample on MSME entrepreneurs in creative economy in Jakarta. This research method is descriptive by using secondary data from Gunawan et.al (2016). The technique analysis is using compare mean independent sample t-test. As the result, the mean score showed no difference in entrepreneurial leadership for both experience and business scale factors.

Keywords: *entrepreneurial leadership, creative economy, experience, business scale, Jakarta*

HUMAN RESOURCES EFFECTIVENESS IN NEW NORMAL ERA STUDI QUANTITATIVE DI KEMENTERIAN SEKRETARIAT NEGARA ISTANA KEPRESIDENAN RI

Muhammad Audi Belmiro Reinaldo, Heru Sulisty

Universitas Islam Sultan Agung Program Magister Manajemen Semarang
audibelmiro@gmail.com, audibelmiro@setneg.go.id, heruricadonna@gmail.com

ABSTRAK

Akuntabilitas Sumber Daya Manusia juga mampu meningkatkan Kinerja Sumber Daya Manusia, kinerja sebagai performa yang dicapai oleh seseorang atau kelompok dalam suatu organisasi sesuai dengan wewenang dan tanggung jawab masing – masing dalam rangka upaya mencapai tujuan organisasi. Sumber daya yang berkualitas yaitu yang mempunyai bekal Pendidikan, Latihan, dan pengalaman yang cukup dalam melaksanakan tugas, kewenangan, dan tanggung jawab yang telah diberikan. Efektivitas Reformasi yaitu kebijakan yang memuat prinsip-prinsip yang memandu rencana untuk mengambil tindakan dan menjaga perilaku yang konsisten dalam mencapai tujuan tertentu, dalam hal ini merupakan salah satu upaya pemerintah untuk mewujudkan good governance, reformasi birokrasi merupakan langkah awal dalam mencapai kemajuan suatu negara, penataan sistem administrasi pemerintahan yang efektif.

Kata Kunci: Akuntabilitas Sumber Daya Manusia, Kinerja Sumber Daya Manusia, dan Efektivitas Reformasi Birokrasi.

PENGARUH DUKUNGAN KELUARGA, DUKUNGAN PEMIMPIN, KESEIMBANGAN KEHIDUPAN KERJA, OTONOMI DAN BEBAN KERJA TERHADAP KINERJA GURU DI KECAMATAN SUKOHARJO KABUPATEN PRINGSEWU

Debby Anggriansyah, Nurul Ika Qomari, Nuryakin

Master of Manajemen Study Program, Muhammadiyah Yogyakarta University, Brawijaya Street,
Yogyakarta, 55183, Indonesia
debbyanggriansyahdebby@gmail.com

ABSTRACT

The purpose of this study was to determine the effect of family support, leader support, work life balance, autonomy and workload on teacher performance. The sampling method in this research is using non probability sampling technique. The sample technique taken by the researcher was purposive sampling. The sample in this study amounted to 150 samples. This study uses an analytical tool in the form of Structural Equation Modelling (SEM) with the help of AMOS version 24.0.

Keywords: *Family Support, Leader Support, Work Life Balance, Autonomy, Workload, Performance, Teacher*

PELATIHAN KARYAWAN DAN PERUBAHAN LINGKUNGAN KERJA TERHADAP KINERJA KARYAWAN PADA MASA PANDEMI COVID-19

Noormalita Primandaru

Sekolah Tinggi Ilmu Ekonomi YKPN
nprimandaru@gmail.com

ABSTRACT

Since the Covid 19 virus, companies have been required to provide training and must immediately rack their brains to change work methods, because this pandemic will not be over in a short time. Adapting learning, adapting workers' systems, worship, and health protocols are things that must now be adhered to. Therefore, the role of training and changes in the work environment is needed in relation to the current situation so that employee performance can be maximized. The purpose of this study was to examine the effect of training and work environment changes on employee performance. This type of research is a quantitative descriptive study and the instrument used is a questionnaire. The data analysis technique used quantitative descriptive data analysis. The validity of the data was obtained through validity and reliability. research population namely PT. Solusky Yogyakarta by taking samples using census or saturated samples. The results in this study are that there is a positive and significant influence between training variables and changes in the work environment on the performance of the employees of PT. Solusky Yogyakarta.

Keyword: *Training, Workplace Environment, Employee, Performance, Covid-19*

STRESS AND COPING AMONG EMERGENCY UNIT HEALTH CARE WORKERS IN TANJUNGPINANG DURING COVID-19 PANDEMIC

Muhammad Rizki, Eka Kurnia Saputra, Octojaya Abriyoso, Indra Widiyanto

STIE Pembangunan Tanjungpinang
RSUD Raja Ahmad Tabib Provinsi Kepulauan Riau
m.rizki@stie-pembangunan.ac.id

ABSTRACT

COVID-19 is a global health problem. The number of positive cases keep increasing globally towards the end of 2020, including in Indonesia. This is a challenging situation for the healthcare workers who provide services to the patient without knowing whether the patients infected by COVID-19 or not, especially for those who work in emergency unit of the hospital. This study aims to explore the stressors and coping strategies among emergency unit health care workers in Tanjungpinang, Indonesia. The sample was taken from the emergency unit of Raja Ahmad Tabib Kepulauan Riau Regional Public Hospital as the only referral hospital in Tanjungpinang. Data was collected through interview and then analyze by using thematic analysis approach. The result shows that the source of stress that the emergency unit healthcare workers feel during Covid-19 pandemic is the fear of contacting the disease, fear of infecting family members, as well as negative perceptions from the public. As for the coping methods, it was found out that the emergency unit healthcare workers adhere to health protocol, adding insight on Covid-19 related issues, performing religious activities, adopting healthier lifestyle, seeking social support, and doing relaxing activities in the spare time.

Keywords: *Stress, Coping, Covid-19*

THE EFFECT OF WORK ROTATION AND WORKLOAD ON THE PERFORMANCE OF EMPLOYEES MEDIATED BY JOB SATISFACTION (STUDY OF PT PLN PERSERO UP3 KOTABUMI UID LAMPUNG)

Bangun Pramadhi, Ferri Kuswantoro

Economic Faculty of Janabadra University Yogyakarta
bangun7@gmail.com, ferri@janabadra.ac.id

ABSTRACT

It is widely explained that work rotation, workload, and job satisfaction effecting employee performance. The objective of the study was examining the mediation effect of job satisfaction between the relationship of work rotation and workload on employee performance in the work environment of PT. PLN Persero Kota Bumi UID Lampung. Participating from 126 respondents and with the support of AMOS version 21, the results showed that job satisfaction positively significantly mediated the relationship between work rotation and employee performance. On the other hand, job satisfaction negatively mediated the relationship of workload on the performance of employees of PT. PLN Persero Kota Bumi UID Lampung.

Keywords: *Job Rotation, Workload, Job Satisfaction, and Employee Performance*

APPLICATION OF THE RESOURCE SHARING INNOVATION MODEL IN ADDRESSING THE HIGH UNEMPLOYMENT RATE IN A SUSTAINABLE WAY

Bambang Dwi Susesno, Furtasan Ali Yusuf, Syamsul Hidayat, Dewi Surani

Universitas Bina Bangsa, Banten Indonesia,
senadwi_bam@yahoo.co.id

ABSTRACT

There is a paradoxical condition in which Banten Province as an area with an abundance of manufacturing companies, but has a high unemployment rate, so it is interesting and important to research in order to find answers to provide innovative and sustainable policy mix recommendations for local governments. This study aims (1) to analyze the relationship between training revolving funds and the competence of vocational school graduates, (2) to examine the relationship between training revolving funds and the skill development center, (3) to analyze the relationship between the competence of vocational school graduates and the skill development center, (4) to analyze the relationship between competence. Vocational education graduates with resource sharing innovation, (5) testing the relationship between resource sharing innovation and skill development centers, (6) analyzing resource sharing innovation with industrial human competitiveness, (7) examining the effect of development center skills on industrial human competitiveness. This study used Research and Development (R&D) method with apprentice participants from selected companies who are willing to accept apprentices from vocational graduates. After the data had been collected, then had processed using the IBM AMOS 2.2 application. The findings and tests then confirmed through triangulation to the person in charge of apprenticeship at the seven participating companies. The results showed that the willingness to do Resource Sharing Innovation (RSI) had an effect on the Competitiveness of Industrial People. Based on these results, it can be concluded that it is proven that Resource Sharing Innovation (RSI) offered as novelty can increase the competitiveness of industrial people. The managerial implications of the research results can provide a way out to overcome the high unemployment rate in an area through Resource Sharing Innovation (RSI) from companies in the region by providing business convenience incentives.

Keywords: *Resource Sharing Innovation, Unemployment, Sustainability*

A TECHNOLOGY ACCEPTANCE MODEL (TAM): PENERIMAAN TEKNOLOGI E-LEARNING TERHADAP MAHASISWA DALAM PEMBELAJARAN MAGISTER MANAJEMEN UNIVERSITAS MUHAMMADIYAH YOGYAKARTA

Mochammad Khoiruddin

Universitas Muhammadiyah Yogyakarta
mrkhoiruddin8@gmail.com

ABSTRACT

The aim of this paper is to explore the integration capabilities of the technology acceptance model (TAM) and the theory of reasoned action (TRA) to predict and explain students' intentions to use e-learning in university. This paper aims to examine the perceptions, views and opinions of students about the use of e learning in the educational environment at the magister management in Muhammadiyah University of Yogyakarta. These findings are used to gain insights and assist education policymakers in adopting the most appropriate approach to integrating mobile technology in learning.

Keywords: *Technology Acceptance Model, e-learning, Student Perception, Learning*

TES KEPRIBADIAN SEBAGAI PENDUKUNG KEPUTUSAN DALAM REKRUTMEN DAN PENEMPATAN KARYAWAN UNIVERSITAS DENGAN METODE MBTI (*MYERS-BRIGGS TYPE INDICATOR*)

Rizky Eka Febriansah

Universitas Muhammadiyah Sidoarjo
rizkyfebriansah358@gmail.com

ABSTRACT

Recruitment are steps in searching, finding, bringing in, and ensuring a number of individuals from outside and from within the company as candidates for workforce with certain privileges in accordance with the designated of the organization's human resource policies. HR placement is planned so that the organization can maximize the capabilities of the individual in order to achieve the goals of the organization's goals. In order for recruitment and placement of human resources to run better and produce candidates who are more competent and able to adapt more quickly to organizational culture, the Myers - Briggs personality test can be a solution in finding employee candidates. Through this test, the University is able to find out the personality types of employee candidates, so that Universitas Muhammadiyah Sidoarjo can find employee candidates who are in line with the organizational vision and mission, and as well as candidates who are energetic and / or willing to be active in the union. This study uses an analytical technique in the form of an interactive analysis model with the Universitas Muhammadiyah Sidoarjo as the object of research, where all permanent employees who work in the office of the University of Muhammadiyah Sidoarjo campus 1 are the samples.

Keywords: *HR Recruitmen, HR Placement, Personality Test, Myers - Briggs Type Indicator, University.*

PENGARUH KECERDASAN EMOSIONAL DAN KECERDASAN SPIRITUAL TERHADAP KINERJA SUMBER DAYA MANUSIA DENGAN RESILIENSI SEBAGAI VARIABEL INTERVENING

Septyan Rangga Okky Saputra, Widodo

Program Studi Ilmu Manajemen Fakultas Ekonomi Unissula Semarang
Septyanrangga1@gmail.com

ABSTRACT

The National Police, as the spearhead of law enforcement, have to do extra work in handling crime cases. In addition, the National Police as a law enforcement apparatus is responsible for maintaining security and public order in accordance with its authority. The performance of members of the police must be truly qualified and professional in carrying out their daily duties. Often times we see cases of unscrupulous members of the National Police who committed both minor and serious violations. Cases from unscrupulous members of the Police can occur internally and externally by the Police. From several phenomena that occur in everyday life regarding the performance of Polri members that are not in accordance with the expectations of the vision, mission and main objective of establishing the Polri Institution. The decline in the performance of Polri members was caused by a phenomenon that occurred in the Polri Institution, there were several problems, namely: 1). The low spiritual intelligence of the members of the Banyumas Police relating to HR performance. 2). The low emotional intelligence of the members of the Banyumas Police regarding HR performance. 3). Weak resilience that is adapted by elements of the Banyumas Police regarding HR performance. This research is an explanatory research. Masri Singarimbun (1992) says that explanatory research or explanation is research that highlights the influence between the determining variables and tests the proposed hypothesis, where the description contains descriptions but focuses on the relationship of the variables. The purpose of this article is to Develop Human Resource Management, especially Resilience Theory, which is to explore a new conceptual model that can fill the limitations of previous studies and research gaps between emotional intelligence and spirituality intelligence with human resource performance centered on the concept of resilience. The concept of resilience is expected to trigger the realization of human resource performance.

Keywords: *Emotional Intelligence, Spiritual Intelligence, Resilience and HRM Performance.*

PERAN INTRINSIC GOALS AND PERCEIVED ORGANIZATIONAL SUPPORT PADA EMPLOYEE PERFORMANCE

Diah Kurnia Ramadhini, Widodo

Universitas Sultan Agung Semarang
diahkurniaramadhini@gmail.com

ABSTRACT

This study aims to analyzing the influence of intrinsic goals and perceived organizational support (POS) on employee performance mediated by work passion. The unit of research analysis is a marketing and maintenance service employee of a company in the automotive industry. The data was collected by distributing a questionnaire. The analytical method used in testing the hypothesis is Structural Equation Modeling (SEM) using Partial Least Square (PLS) 3.3.2 student version.

Key Words: *Employee Performance, Work Passion, Intrinsic Goals, Perceived Organization Support.*

THE EFFECT OF COMMUNICATION AND TRANSFORMATIONAL LEADERSHIP ON JOB SATISFACTION AND ITS IMPACT ON PERFORMANCE OF EMPLOYEES FOR MARINE AND FISHERIES SPECIAL REGION OF YOGYAKARTA

Titi Laras, I Ketut Mangku, Fathonah Eka Susanti, Suwanto

Janabadra University

titilaras@janabadra.ac.id, fathonah@janabadra.ac.id

ABSTRACT

Dinas Kelautan dan Perikanan Daerah Istimewa Yogyakarta is one of the Government organizations that has the duty to carry out Regional Government affairs in the field of maritime affairs and fisheries, deconcentration authority and co-administration tasks provided by the Government regulated in the Governor Regulation of Special Region of Yogyakarta Number 66 of 2015 concerning the details of Service duties and functions Dinas Kelautan dan Perikanan Daerah Istimewa Yogyakarta. In this study using a survey with 129 employees of the Dinas Kelautan dan Perikanan Daerah Istimewa Yogyakarta as their research respondents. Communication results have a positive effect on employee job satisfaction, transformational leadership has a positive effect on employee job satisfaction, communication has a positive effect on employee performance, transformational leadership has a positive effect on employee performance, job satisfaction affects employee performance, job satisfaction can mediate the influence of transformational leadership on performance employees and job satisfaction are able to mediate the influence of communication on employee performance. From this study the authors suggest that the Daerah Istimewa Yogyakarta can improve communication and transformational leadership so as to create job satisfaction that will have an impact on improving employee performance.

Keywords: *Communication, Transformational Leadership, Job Satisfaction, Employee Performance*

PENGARUH KEPEMIMPINAN DAN KOMPETENSI TERHADAP KINERJA DENGAN MOTIVASI SEBAGAI MODERATOR

Ahmad Rais Habib S.

Universitas Muhammadiyah Yogyakarta
raishabib.alt@gmail.com

ABSTRACT

The role of teachers in the world of education is very important in education delivery. So that the organization in this case the school is required to be able to organize and support teachers to maximize their role. The purpose of this study was to see the relationship between leadership and competence on performance mediated by motivation. The subjects and objects of this study were high school teachers in Enrekang Regency. By using a research sample of 200 respondents, the data was taken directly to the school. The data analysis technique used is SEM with AMOS version 24 software.

Keyword: Leadership, Performance, Competention, Motivation.

THE INFLUENCE OF INDIVIDUAL CHARACTERISTICS AND THE WORKING ENVIRONMENT ON WORK MOTIVATION AND ITS IMPACT ON EMPLOYEE PERFORMANCE

Muhammad Habibillah Karim¹, Alimuddin Rizal Rivai²

¹ Postgraduate Program of Magister Management Stikubank University, DP3A Kota Semarang

² Faculty of Management and Bussines, Stikubank University
 hac.narangu@gmail.com, ariri@edu.unisbank.ac.id

ABSTRACT

This research is directed to test and analyze the influence of individual characteristics and work environment on employee performance, and the impact of motivation on the influence of individual characteristics and work environment on employee performance. This research was conducted at the Office of Women Empowerment and Child Protection of Semarang City with total 80 respondents. Samples were taken using census techniques. This research uses data testing techniques consisting of validity testing using factor analysis, reliability testing with alpha Cronbach formula, multiple regression analysis, and coefficient significance determination test to prove the validity of the research hypothesis and mediation test with IBM SPSS Statistics 20 software. The findings of this study are: (1) From the five hypotheses proposed there is one hypothesis that was rejected, namely i.e. hypothesis1 in the first model: the influence of individual characteristics on motivation. Meanwhile, the other four hypotheses are accepted. (2) Hypothesis1 which shows that the individual characteristics of employees of the Women's Empowerment and Child Protection Office of Semarang City do not affect the motivation of employees. (3) In the first model, the work environment is the dominant variable in influencing motivation, while in the second model, individual characteristics are the dominant variables in influencing performance. (4) The results of regression analysis and model test show that the second equation model is better than the first equation model. This can be seen from the adjusted R Square (R^2) value in the second equation is 0.818, which means individual characteristics, work environment, and motivation explain the performance variables of 81.8%. While adjusted R Square (R^2) value in the first equation is 0.625 which means that individual characteristic variables and work environment explain the motivation variables by 62.5%. (5) Based on the mediation test, it can be concluded that the influence of individual characteristics and work environment on performance is mediated by motivation.

Keywords: *individual characteristics, working environment, motivation, employee performance.*

THE EFFECT OF WORK PERIOD AND PERCEIVED EXTERNAL PRESTIGE ON EMPLOYEE PERFORMANCE WITH AFFECTIVE COMMITMENT AS MODERATING VARIABLE

Gracia Elora Mujianto, Indarto, Djoko Santoso

Universitas Semarang
graciaelora@gmail.com

ABSTRACT

This reserach aims to optimize employee performance by analyzing the influence of work period and perceived external prestige on employee performance with affective commitment as moderating variable. The research sample was 53 employees. Research data processing by smartPLS analysis version 3.2.8. The analytical tools used are construct validity and reliability, discriminant validity test, cross loading test, R-square test, total effect test, relevant predictive test, fit model test and path coefficient test for hypothesis testing. In the R-square test, 85.9% of employee performance variables are influenced by work period and perceived external prestige.

The results of research data processing show that the value of work period hypothesis testing and perceived external prestige on employee performance is significant positive then the hypothesis is accepted, affective commitment weakens the relationship between work period and employee performance, and affective commitment strengthens the moderation relationship between perceived external prestige and employee performance.

Keywords: work period, perceived external prestige, affective commitment, employee performance.

ANALISIS PENGARUH SELF-EFFICACY, KNOWLEDGE SHARING TERHADAP TEACHER'S PERFORMANCE DENGAN INNOVATIVE WORK BEHAVIOUR SEBAGAI MEDIATOR

Jumratun, Sri Handari, Ika Nurul Qamari

Magister Manajemen, Universitas Muhammadiyah Yogyakarta
Jumratun.a10@gmail.com, ndari_moehdam@yahoo.com, ikanq@yahoo.com

ABSTRACT

In the world of teacher education, it plays an important role in achieving educational goals, starting from the learning process to improving the performance of the teacher. Fiber contributes to both students and schools. With the Covid-19 pandemic, it is one of the challenges facing teachers today, where teachers are required to be able to adapt to the new phenomenon of working from home (WFH) to be more creative and innovative in teaching. The purpose of this study was to determine the relationship between self-efficacy and sharing knowledge on teacher performance mediated by innovative work behavior. Subjects and objects in this study were teachers at SMA Muhammadiyah 1 Yogyakarta to SMA Muhammadiyah 7 Yogyakarta. By using this research sample as many as 200 respondents, and data taken from distribution directly to schools via google form. The data analysis technique used is SEM with AMOS version 24 software.

Keywords: *self-efficacy, knowledge sharing, innovative work behavior and teacher's performance.*

***HUMAN CAPITAL* DI PERBANKAN SYARIAH DAN EFEKNYA TERHADAP PERILAKU INOVASI DAN KINERJA KARYAWAN**

Eka Safitri Apriliani Isa

Fakultas Bisnis dan Ekonomika
Universitas Islam Indonesia
ekaprilianisa@gmail.com

ABSTRAK

Sebagai salah satu negara dengan penduduk muslim terbanyak memotivasi Indonesia untuk membangun industri perbankan syariah yang bisa mengakomodasi kebutuhan dari penduduk muslim Indonesia. *Human capital* menjadi salah satu strategi penting yang diperlukan untuk membangun bank syariah. Bank Syariah penting memiliki human capital yang baik, yang memiliki pengetahuan dan keahlian khusus terkait dengan aspek Islam. Baik buruknya kualitas *human capital* akan berpengaruh terhadap perilaku inovasi dan kinerja karyawan. Artikel ini bertujuan untuk menjelaskan hubungan antara *Human Capital* dan efeknya terhadap perilaku inovasi dan kinerja karyawan di perbankan syariah dengan perilaku inovasi sebagai variabel mediasi. Hipotesis dikembangkan untuk menguji peran *Human Capital* memiliki efek terhadap perilaku inovasi karyawan bank serta bagaimana kinerja pada karyawan. Dalam penelitian ini populasinya adalah pegawai perbankan syariah di Yogyakarta baik perbankan syariah milik pemerintah dan bank syariah swasta yang memiliki masa kerja minimal lima tahun serta memahami program dan produk bank syariah. Sampel dilakukan dengan teknik purposive sampling.

Kata Kunci: *Human Capital*, Perilaku Inovasi, Kinerja Karyawan

PENGARUH GANGGUAN WORK-HOME DAN MODAL PSIKOLOGIS TERHADAP KETERLIBATAN KERJA DAN KINERJA GURU

Amirrudin, Heru Kurnianto Tjahjono, Susanto

Magister Manajemen, Universitas Muhammadiyah Yogyakarta, Kasihan, Bantul, 55183, Indonesia
Amir.qibthi@gmail.com, herukurnianto@umy.ac.id, susanto@umy.ac.id

ABSTRACT

In the context of education, teachers have an important role in achieving educational goals. To carry out an effective learning process, teachers are not only guided by the ethics of the teaching profession, but must also have a strong personality so that they are able to face the new challenges that arise in the world of education. One of the challenges faced by teachers today is the ability to adapt to the new phenomenon of working from home (WFH). The purpose of this study was to determine the relationship between work-home disruption and psychological capital on teacher performance which is mediated by job involvement. In this study the authors used a control variable, namely work experience as an amplifier for teacher performance. The object of this research is the school in Bantul Regency, while the subject of this research is the teacher. This study uses a saturated sampling technique. The sample of this study were 145 respondents. Data taken from distribution directly to schools. The data analysis technique used SEM with AMOS version 24 software.

Keywords: *work-home interference, psychological capital, job engagement, teacher performance*

MENINGKATKAN PERILAKU INOVASI BERBASIS MENCIPTAKAN PENGETAHUAN DALAM MENCAPAI KOMPETITIF ADVANTAGE

Zaenuri

Program Studi Magister Manajemen Fakultas Ekonomi Unissula Semarang
addimakizaenuri@gmail.com

ABSTRAK

Padatnya pengetahuan saat ini memicu kreatifitas sumber daya manusia di perusahaan, karena pengetahuan merupakan strategi manajemen pengembangan pengetahuan yang baik dalam meningkatkan kualitas dan keunggulan bersaing di sebuah perusahaan. Artikel ini bertujuan untuk membangun model peningkatan perilaku inovasi berbasis menciptakan pengetahuan, signifikansi ini penting untuk dikaji dengan harapan dapat memberikan solusi terhadap perusahaan terkait, dan mampu diterapkan ditempat kerja untuk mencapai keunggulan bersaing dengan meningkatkan kinerja yang inovatif. Hasil kajian pustaka artikel ini menghasilkan peningkatan perilaku inovasi dapat meningkat, jika karyawan mampu menciptakan pengetahuan baru. Sedangkan menciptakan pengetahuan merupakan hasil dari pertukaran pengetahuan atau gagasan diantara karyawan yang sering disebut berbagi pengetahuan. Model ini diharapkan menjadi model baru tentang peningkatan perilaku inovasi berbasis menciptakan pengetahuan dengan memaksimalkan berbagi pengetahuan untuk meningkatkan kinerja yang inovatif,

PENGARUH KEADILAN DISTRIBUTIF DAN MOTIVASI INTRINSIK TERHADAP KEPUASAN KERJA DAN KINERJA KARYAWAN PADA UMKM BIDANG KULINER DI PROVINSI DAERAH ISTIMEWA YOGYAKARTA

Gigih Tegar Tyofyan, Heru Kurnianto Tjahjono, Susanto

Program Studi Magister Manajemen, Program Pasca sarjana, Universitas Muhammadiyah Yogyakarta
fyangigih@gmail.com

ABSTRAK

Masalah sumberdaya manusia saat ini masih tetap menjadi pusat perhatian dan tumpuhan bagi suatu organisasi atau instansi untuk dapat bertahan di era globalisasi yang diiringi dengan tingkat persaingan yang semakin ketat. Salah satu yang menyerap beberapa sumberdaya manusia ialah usaha mikro kecil menengah atau yang biasa disebut UMKM. Industri mikro kecil dan menengah (UMKM) merupakan salah satu faktor pendukung dalam mendukung perekonomian di Indonesia yang saat ini sedang gencar digalakkan sehingga program-programnya banyak digalakkan baik oleh pemerintah maupun swasta. Banyak penelitian yang mengemukakan tentang hal-hal yang memengaruhi kinerja karyawan. Namun beberapa hasil menunjukkan adanya ketidak konsistensian. Hal ini membuat penelitian ini semakin menarik dilakukan. Di era pandemi ini, banyak UMKM di Indonesia yang mengalami dampak yang cukup serius, tak terkecuali di provinsi D.I. Yogyakarta. Menurut ketua dewan kerajinan daerah Yogyakarta, sekitar 70% UMKM di Yogyakarta terdampak pandemi covid-19. Karena menurunnya jumlah permintaan atas produknya. penurunan pendapatan membuat UMKM merasa kesulitan dalam hal pemberian gaji terhadap para karyawannya. Karyawan juga bisa merasa ada ketidakpastian dalam dirinya untuk memotivasi diri supaya bekerja lebih baik lagi. Adanya rasa tidak nyaman dalam bekerja karena kondisi pandemi covid-19 ini membuat para karyawan merasa ragu dalam bekerja. Hal-hal tersebut akan mengganggu tugas-tugas dan pekerjaan mereka. Penelitian ini menggunakan pendekatan kuantitatif dengan melakukan penyebaran kuesioner. Hasil pengisian kuesioner diolah dan dianalisis menggunakan *software* AMOS.

Kata Kunci: Keadilan Distributif, Motivasi Intrinsik, Kepuasan Kerja, Kinerja

PERAN MEDIASI KOMITMEN AFEKTIF PADA PENGARUH KEADILAN ORGANISASI TERHADAP PERILAKU INOVATIF

Hairani, Heru Kurnianto Tjahjono, Sri Handari Wahyuningsih

Universitas Muhammadiyah Yogyakarta

airani18.pasca@mail.umy.ac.id, herukurnianto@umy.ac.id, handari@umy.ac.id

ABSTRAK

Sekolah merupakan lembaga pendidikan yang strategis dalam mengupayakan peningkatan sumber daya manusia (SDM) yang bermutu, memiliki kemampuan untuk memanfaatkan, mengembangkan, menguasai ilmu pengetahuan dan teknologi. Sekolah menjadi instrumen penting untuk mampu menyiapkan SDM yang handal, kreatif, produktif, dan inovatif, yaitu manusia yang mampu menerima, mengolah, menyesuaikan, dan mengembangkan segala hal yang diperoleh melalui informasi. Upaya untuk memenuhi kebutuhan peserta didik yang beragam untuk mengembangkan kemampuan kognitif maupun sosialnya dalam ruang belajar, seorang pendidik perlu melakukan rekonstruksi metode pengajaran yang akan membuat ruang belajar menjadi lebih menarik dan meningkatkan keterlibatan peserta didik. Hal tersebut dapat dicapai dengan menerapkan pengajaran inovatif yang berbeda dan strategi serta metode mengajar yang berbeda pula. Banyak peneliti yang telah mempelajari berbagai faktor pendorong perilaku inovatif pegawai seperti keadilan organisasi, dan komitmen afektif. Namun masih terdapat beberapa penelitian yang menunjukkan hasil yang tidak konsisten sehingga menimbulkan gap penelitian. Perilaku inovatif karyawan perlu diperhatikan pada lembaga pemerintah seperti sekolahan. Penelitian ini menggunakan pendekatan kuantitatif dengan rancangan strategi survey. Data yang diperoleh berdasarkan dari pengamatan langsung pada Sekolah SMK Muhammadiyah Daerah Istimewa Yogyakarta. Hasil survey diolah dan dianalisis menggunakan software statistik PLS. Bagi pegawai yang memiliki perilaku inovatif tinggi, pada tingkat konsekuensinya dapat mengembangkan sikap komitmen afektif terhadap organisasi. Sikap tersebut dapat memastikan keberlanjutan dari perilaku inovatif di masa depan.

Kata Kunci: Keadilan Distributif, Keadilan Prosedural, Keadilan Interaksional, Komitmen Afektif, Perilaku Inovatif.

PENGARUH LINGKUNGAN KERJA, MOTIVASI DAN DISIPLIN KERJA TERHADAP KINERJA PEGAWAI NON PNS

Nova Dwi Kristiana, Lie Liana, Robertus Basiya

Program Studi Manajemen, Fakultas Ekonomika dan Bisnis, Universitas Stikubank Semarang
novamubarok1505@gmail.com, lieliana@edu.unisbank.ac.id, rbasiya@edu.unisbank.ac.id

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh lingkungan kerja, motivasi dan disiplin kerja terhadap kinerja pegawai pada sekretariat Bawaslu Provinsi Jawa Tengah. Metode pengumpulan data menggunakan kuisioner yang diberikan pada responden yang terdiri dari 4 variabel dan 30 indikator dengan skala Likert 5. Populasi penelitian sebanyak 73 pegawai dan seluruhnya digunakan sebagai responden, sedangkan yang dapat diolah 69 responden. Pengolahan data uji statistik dilakukan dengan program SPSS versi 22. Pengujian terhadap instrumen penelitian dilakukan dengan uji validitas (analisis faktor) dan uji reliabilitas dengan koefisien alpha sedangkan alat uji statistik yang digunakan adalah uji statistik F, uji koefisien determinasi (R^2) dan uji hipotesis (uji t). Hasil penelitian menunjukkan bahwa lingkungan kerja berpengaruh positif dan signifikan terhadap kinerja pegawai, motivasi tidak berpengaruh terhadap kinerja pegawai dan disiplin kerja berpengaruh positif dan signifikan terhadap kinerja pegawai.

Kata Kunci: Lingkungan Kerja, Motivasi, Disiplin kerja, Kinerja Pegawai.

PERAN RELIGIOUS COPING TERHADAP STRES KERJA DAN KONFLIK KELUARGA

Luqman Arifin

Program Studi Magister Manajemen Fak Ekonomi Unissula Semarang
nafis_15@yahoo.com

ABSTRAK

Tujuan dari artikel ini ini adalah untuk menjelaskan peran positive religious coping dalam menjembatani pengaruh job stress dan family conflict terhadap job performance pada pengurus atau pengelola koperasi di Jawa Tengah. Metode pengumpulan data dengan penyebaran kuesioner berupa data pernyataan berbasis sampling terhadap perwakilan masing-masing karisidenan yang dilakukan terhadap 100 pengurus atau pengelola Koperasi di Jawa Tengah.

Kata Kunci: Job Stress, Family Conflict, Religious Coping dan Job Performance

MODEL PENINGKATAN KINERJA SUMBER DAYA MANUSIA DI LEMBAGA PENDIDIKAN SEMARANG

Aisyah Nur Rohmah

Program Magister Manajemen Fak. Ekonomi Unissula Semarang
aisyahnurrohmah97@gmail.com

ABSTRAK

Era globalisasi menjadi tantangan setiap organisasi dimana dibutuhkan sumber daya manusia yang berkualitas untuk menghadapinya. Kinerja sumber daya manusia diharapkan memberikan hasil yang baik bagi organisasi. Kinerja sumber daya manusia dapat dipengaruhi oleh motivasi akan kebutuhan prestasi, Islamic religiosity dan Islamic work ethic. Tujuan dari penelitian ini adalah menyusun pengembangan model Islamic religiosity, Islamic work ethic dan need for achievement sehingga dapat meningkatkan kinerja sumber daya manusia di Lembaga Pendidikan Semarang. Analisis data dalam penelitian ini menggunakan *Statistical Package for Social Science (SPSS) 23 for window*.

Kata Kunci : Islamic Religiosity, Islamic Work Ethic, Need for Achievement, Kinerja Sumber Daya Manusia

TENDENSI GLASS CEILING: STUDI KASUS KEPEMIMPINAN PEREMPUAN DI POLRI

Reza Aulia

Program Studi Magister Manajemen Fak. Ekonomi Unissula Semarang
auliarezafeb@gmail.com

ABSTRAK

Keterwakilan perempuan dalam profesi yang didominasi laki-laki masih sangat minim. Kurangnya keterwakilan kepemimpinan perempuan ini mencerminkan plafon kaca atau glass ceiling. Makalah ini bertujuan untuk menjelaskan tendensi Glass Ceiling dan Self-efficacy yang mampu mempengaruhi Women Career Advancement di Polri. Selain itu penulis juga berupaya mengidentifikasi bahwa Social Support mampu menjadi mediator antara Glass Ceiling dan Self-efficacy terhadap Women Career Advancement.

Kata Kunci: Glass Ceiling, Self-efficacy, Social Support dan Women Career Advancement

DAMPAK PENDIDIKAN KEWIRAUSAHAAN TERHADAP NIAT WIRUSAHA MAHASISWA MENGGUNAKAN *THEORY OF PLANNED BEHAVIOR* (TPB)

Rasmanto Tanimbar, Nuryakin, Siti Dyah Handayani

Magister Manajemen, Universitas Muhammadiyah Yogyakarta, Kasihan, Bantul, 55183, Indonesia
rasmantotanimbar94@gmail.com, nuryakin@umy.ac.id, sitidyah_handayani@yahoo.com

ABSTRACT

Entrepreneurial intent (EI) is a key construct in research on new venture creation. The relationship between entrepreneurial education (EE) programs and students' entrepreneurial intentions using Theory of Planned Behavior (TPB) has not been widely studied, although this research path is gaining momentum. The purpose of this study was to explore the impact of entrepreneurship education on students' entrepreneurial intentions at the Faculty of Economics & Business, Muhammadiyah University of Jogjakarta using Theory of Planned Behavior. 291 students constituted the sample. Data taken from distribution directly to students. The data analysis technique used SEM with AMOS version 24 software and Moderated Regression Analysis (MRA).

Keywords: *TPB, entrepreneurial intention, SEM, MRA.*

PENGARUH SIKAP DAN TINGKAT KEPUASAN MAHASISWA TERHADAP KEPUTUSAN DALAM MEMILIH KARIR DI BIDANG AKUNTANSI

**Saorce Elsy H., Alvin David Sutejo, Yafet Satya Nugraha, Yenni Mangoting, Hatane
Semuel**

Universitas Kristen Petra
elsyehat@peter.petra.ac.id

ABSTRAK

Penelitian ini terinspirasi dari ketidakselarasan antara pekerjaan dan jurusan yang dipilih oleh mahasiswa akuntansi. Hal ini menjadi perhatian penyelenggara pendidikan tinggi dan asosiasi akuntan untuk segera diselesaikan. Tujuan penelitian ini adalah untuk mengetahui niat mahasiswa akuntansi untuk menjadi akuntan dalam konteks pendidikan akuntansi di Indonesia. Data penelitian diambil dari survei melalui kuesioner yang melibatkan mahasiswa S1 akuntansi baik dari universitas swasta maupun universitas negeri serta pendidikan vokasi yang ada di Indonesia. Kuesioner sebanyak 311 tersebut dianalisis menggunakan *Partial Least Square* (PLS). Hasil penelitian membuktikan bahwa sikap perilaku mahasiswa merupakan faktor utama yang mempengaruhi niat mahasiswa akuntansi untuk berkarir di bidang akuntansi. Sikap perilaku mahasiswa beserta keseimbangan hidup belajar mampu mengubah kepuasan mahasiswa mengenai profesi akuntansi yang kemudian mempengaruhi niat mahasiswa untuk berkarir di bidang akuntansi. Keterbatasan dari penelitian ini disebabkan oleh sikap dan kepuasan yang dimiliki oleh mahasiswa akuntansi cukup bervariasi dalam menentukan perilaku atau tindakan termasuk memilih karir di bidang akuntansi. Selain itu, kebijakan yang mendasari pendidikan akuntansi masing-masing perguruan tinggi memberikan kontribusi yang berbeda terhadap keseimbangan hidup belajar. Oleh karena itu, rekomendasi untuk penelitian selanjutnya dapat melibatkan faktor intrinsik dan ekstrinsik dengan memperluas cakupan variabel dan objek. Penelitian ini memberikan kontribusi untuk mengkonfirmasi faktor-faktor yang secara signifikan mempengaruhi niat mahasiswa untuk berkarir di bidang akuntansi. Kekuatan penelitian ini adalah penjabaran antara faktor internal dan faktor eksternal yang mempengaruhi niat mahasiswa untuk berkarir di bidang akuntansi dalam salah satu model penelitian.

Kata Kunci: *Attitude, Student's satisfaction, Study life balance, Career choice.*

PENGARUH KEPEMIMPINAN TRANSFORMASIONAL DAN STRES KERJA TERHADAP *TURNOVER INTENTION* DENGAN KEPUASAN KERJA SEBAGAI VARIABEL *INTERVENING*

Lusiana Dwi Wahyuni

Magister Manajemen, Universitas Muhammadiyah Yogyakarta
lusianadwiwahyuni@gmail.com

ABSTRACT

This study intends to find out how the influence of transformational leadership and job stress on turnover intention with job satisfaction as an intervening variable on the employees of PT Bina Talenta Yogyakarta's Customer Service Representative (CSR). The sample collection technique in this research is through purposive sampling technique. The research design uses a quantitative approach and the method of Structural Equation Modeling (SEM) as a data analysis techniques.

Keywords: *Transformational Leadership, Job Stress, Job Satisfaction, Turnover Intention.*

PENGARUH KOMPETENSI DAN *QUALITY OF WORK LIFE (QWL)* TERHADAP KINERJA PEGAWAI DIMEDIASI MOTIVASI INTRINSIK

Alvan Prasetya Nugraha¹, R.A. Marlien²

¹Pascasarjana Universitas Stikubank Semarang

²Fakultas Ekonomika dan Bisnis Universitas Stikubank Semarang

alvanpnugraha07@gmail.com, marlien@edu.unisbank.ac.id

ABSTRAK

Manajemen kepegawaian sangat penting bagi suatu organisasi dalam rangka mengelola, mengatur serta memanfaatkan pegawai sehingga dapat berfungsi secara produktif untuk mencapai tujuan organisasi. Salah satu hal yang perlu diperhatikan dalam faktor internal yaitu kompetensi sumber daya manusia. Apabila mengaitkan kompetensi pegawai pemerintah dengan produktivitasnya, maka potret kompetensi pegawai pemerintah sampai saat ini dapat dikatakan masih dapat dikatakan memprihatinkan. Hal tersebut terlihat dari masih buruknya pelayanan publik yang diberikan oleh pegawai pemerintah. Tujuan dari penelitian yang dilakukan yaitu mendeskripsikan dan menganalisis pengaruh kompetensi, *Quality of Work Life (QWL)* terhadap kinerja pegawai di Sekretariat Daerah Kota Semarang dimediasi oleh motivasi intrinsik. Penelitian ini menggunakan penelitian empiris dengan pendekatan konsep kompetensi, QWL, motivasi intrinsik dan kinerja pegawai dengan dilakukan uji instrumen penelitian dengan menggunakan uji analisis model regresi berganda. Uji regresi berganda bertujuan untuk mengetahui pengaruh kompetensi, QWL dan motivasi intrinsik terhadap kinerja pegawai. Sekretariat Daerah Kota Semarang adalah studi kasus yang digunakan sebagai studi empirik untuk membuktikan konsep tersebut pada implikasi praktis, dengan diambil jumlah sampel yang berjumlah 143 orang. Perubahan nilai Kompetensi memiliki pengaruh yang searah dengan nilai Motivasi Intrinsik, artinya adalah semakin tinggi Kompetensi yang dimiliki pegawai Sekretariat Daerah Kota Semarang maka akan meningkatkan motivasi intrinsik. Kompetensi, QWL, motivasi intrinsik dan kompetensi berpengaruh positif dan signifikan terhadap kinerja pegawai serta memiliki pengaruh yang searah dengan nilai kinerja pegawai. Namun, Kompetensi dan QWL lebih efektif mempengaruhi kinerja pegawai melalui motivasi intrinsik.

Kata Kunci : Kompetensi, *Quality of Work Life*, Motivasi Intrinsik, Kinerja Pegawai.

WORK LIFE BALANCE DALAM MENJALANI PERAN GANDA

Asih, Siswoyo Haryono, Handari Sri

Magister Manajemen, Universitas Muhammadiyah Yogyakarta
asihtrin1@gmail.com, profsis12@gmail.com, nuryakindr@gmail.com

ABSTRACT

The title of this research is Work-Life Balance in Playing Multiple Roles (Case Study at PT Fresh Galang Mandiri Yogyakarta). This study aims to determine work and family conflicts experienced by employees and how employees resolve these conflicts. This study used a qualitative approach and used data collection methods in the form of interviews and documentation. This study involved five employees as the main sources. Test the validity of the data with the credibility test and transferability test. The data testing method uses triangulation, while the data analysis method uses data reduction, data presentation, and drawing conclusions. This study found several things as follows: (1) Work and family conflicts as employees include pressure in the family, such as: not having household assistance, having a husband who works as a worker and pressure to meet children's needs. Meanwhile, pressure at work, such as: the number of requests for training needs is large, overtime working hours, on call during holidays. (2) There are several ways to deal with conflicts in the family as employees including: cooperation, communication and concurrent duties (3) There are several ways to resolve conflicts in work as an employee, including: rest, communication and cooperation and time management. From an organizational point of view, how to deal with work conflicts is by providing family friendly policies.

Keywords: *Multiple Roles, Employees, Work-Family Conflict, Balancing Multiple Roles*

BAGAIMANA KOMITMEN ORGANISASIONAL MEMEDIASI PENGARUH KARAKTERISTIK PEKERJAAN DAN *EMPLOYEE* *ENGAGEMENT* TERHADAP KINERJA

Fanny Monica Hardinastiti Bedagama¹, dan Endang Tjahjaningsih²

¹ Magister Manajemen Universitas Stikubank Semarang, Indonesia

² Fakultas Ekonomika dan Bisnis Universitas Stikubank Semarang, Indonesia
fannybedagama@gmail.com, naning@edu.unisbank.ac.id

ABSTRAK

Kinerja yang tinggi dapat diperoleh dengan komitmen organisasional yang dibangun dari karakteristik pekerjaan dan *employee engagement*. Penelitian ini memiliki tujuan untuk menganalisis pengaruh karakteristik pekerjaan dan *employee engagement* terhadap kinerja dengan mediasi komitmen organisasional pada karyawan PT Jati Luhur Agung Semarang. Sampel penelitian adalah seluruh karyawan PT Jati Luhur Agung Semarang (Pabrik 1) berjumlah 115 orang dengan teknik pengambilan sampel secara sensus. Teknik analisis data menggunakan uji instrument, uji model, uji regresi, serta uji sobel menggunakan *software* SPSS 24.0. Hasil penelitian menunjukkan bahwa karakteristik pekerjaan tidak berpengaruh terhadap komitmen organisasional, *employee engagement* berpengaruh positif terhadap komitmen organisasional, karakteristik berpengaruh positif terhadap kinerja, *employee engagement* tidak berpengaruh terhadap kinerja, komitmen organisasional berpengaruh positif terhadap kinerja. Variabel yang berpengaruh paling dominan terhadap komitmen organisasional adalah karakteristik pekerjaan, sedangkan Variabel yang berpengaruh paling dominan terhadap kinerja adalah komitmen organisasional. Komitmen organisasional mampu memediasi pengaruh karakteristik pekerjaan terhadap kinerja. Hal ini bermakna bahwa untuk meningkatkan kinerja lebih efektif melalui komitmen organisasional daripada secara langsung. Demikian juga bahwa komitmen organisasional mampu memediasi pengaruh *employee engagement* terhadap kinerja. Hal ini bermakna bahwa untuk meningkatkan kinerja lebih efektif melalui komitmen organisasional daripada secara langsung.

Kata Kunci: karakteristik pekerjaan, *employee engagement*, komitmen organisasional, kinerja.

ENHANCING PHYSICAL APPEARANCE ON SELF ESTEEM: THE INTENSITY OF LEARNING AS A MODERATION

Conny Tjandra R.

STIE YKPN Yogyakarta
Trialcon3@gmail.com

ABSTRACT

This study investigated the effect of physical appearance on self-esteem with the intensity of learning via media as a moderating variable. The data were processed by regression analysis to examine the effect of physical appearance on self-esteem without involving moderation. The data were also tested with sub-group analysis to test whether the intensity of learning via media as a moderating variable was able to strengthen the effect of physical appearance on self-esteem. The test results without moderation denote that physical appearance has a positive effect on self-esteem. The results of the sub-group analysis indicate that the effect of physical appearance on self-esteem will be stronger for respondents who have the intensity of learning to exercise their faces and bodies regularly. Physical appearance positively and significantly affects self-esteem in respondents who have routine learning intensity. However, physical appearance does not affect self-esteem in respondents who have low learning intensity and are not routine. There are 144 respondents joined in this research.

Keywords: *Physical appearance; self esteem; learning intensity.*

PENGARUH PERSONAL ATTITUDE, PERCEIVED BEHAVIORAL CONTROL TERHADAP MINAT BERWIRAUSAHA SELAMA PANDEMI COVID-19 DIMEDIASI OLEH E-LEARNING

Manggar Wulan Kusuma, Shita Lusi Wardhani

STIE YKPN Yogyakarta
manggarwulan@gmail.com

ABSTRACT

The Covid-19 pandemic that hit the State of Indonesia has changed the way of learning in the field of education. Many universities are converting offline learning methods to online learning. This of course will affect the learning process of courses accompanied by business practices such as entrepreneurship courses. The purpose of this study was to examine the effect of personal attitude and perceived behavioral control in a person on entrepreneurial interest which will be mediated by the e-learning variable in the Covid-19 pandemic era. Data was collected through an online questionnaire that took entrepreneurship courses at selected universities in Yogyakarta. The data in this study were analyzed using SmartPLS software. E-learning is able to mediate personal behavioral control on interest in entrepreneurship, but unable to mediate personal attitude towards interest in entrepreneurship.

Keywords: *Personal Attitude; E-Learning; Perceived Behavioral Control; Minat Berwirausaha; Pandemi Covid-19*

ANALISIS KEKOHESIFAN TIM DAN EFIKASI DIRI ANGGOTA TIM DALAM MENINGKATKAN KINERJA TIM

Rohana Nur Aini, Muhammad Zakiy

Fakultas Agama Islam Universitas Muhammadiyah Yogyakarta

Rohanainuraini20@gmail.com

Zakiy_ishak@yahoo.com

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk mengetahui dan menganalisis Peran Kekohesifan Tim dan Efikasi Diri Anggota Tim dalam Meningkatkan Kinerja Tim. Objek dalam penelitian ini adalah empat BMT yang ada di Daerah Yogyakarta yaitu BMT UMY Cabang Sleman, BMT Batik Mataram, BMT Surya Asa Artha dan BMT Mulia Mandiri. Penelitian ini merupakan penelitian kualitatif deskriptif. Penelitian ini menggunakan teknik pengumpulan data dengan melakukan wawancara dengan karyawan yang tergabung dalam anggota tim di tiap BMT. Teknik pengambilan sampel yang digunakan adalah purposive sampling dengan teknik keabsahan data triangulasi dan membercheck. Hasil dari penelitian ini menunjukkan bahwa kekohesifan tim dan efikasi diri anggota tim sangat berperan dalam rangka meningkatkan kinerja tim pada tiap BMT. Berdasarkan hasil penelitian dapat disimpulkan bahwa kelima tim yang dijadikan subjek penelitian menyatakan bahwa kekohesifan tim dan efikasi diri anggota tim dapat meningkatkan kinerja tiap anggota dan akan berakibat pada peningkatan kinerja tim.

Kata Kunci: Kekohesifan tim, Efikasi diri, Kinerja, Kinerja karyawan, Kinerja tim.

PERAN *SOCIAL SUPPORT* DALAM MENGATASI *WORKLOAD* DAN *WORK STRESS* PADA PUSAT KEGIATAN BELAJAR MASYARAKAT

Hardijanto

Program Studi Magister Manajemen Fak. Ekonomi Unissula Semarang
yanthosmg@gmail.co.id

ABSTRAK

Kinerja SDM mempunyai peran andil penting untuk memberikan kontribusi terhadap mutu pendidikan non formal. Namun kenyataannya tuntutan SDM di PKBM (Pusat Kegiatan Belajar Masyarakat) adalah mampu berperan ganda dan waktu kerjapun terpaksa menyita waktu keluarga. Sehingga kinerjanya cenderung serabutan, kurang fokus pekerjaan dan banyak tantangannya. Artikel ini menjelaskan peran *social support* dalam membantu mengurangi penurunan kinerja akibat terjadinya *workload* dan *work stres*. Sehingga yang diharapkan SDM PKBM tetap dapat menjalankan tugas dengan baik.

Kata Kunci: *workload*, *work stress*, *social support*, kinerja SDM.

THE INFLUENCE OF ORGANIZATIONAL CULTURE TOWARD TEAM PERFORMANCE WITH MEDIATION ROLE OF WORK-LIFE BALANCE

Ika Nurul Qamari, Nuryakin, Alvyyan Salim

Universitas Muhammadiyah Yogyakarta

Ika_nr@umy.ac.id, nuryakin@umy.ac.id, alvyyan.barlis.psc18@mail.umy.ac.id

ABSTRACT

This study discusses the role of work-life balance mediation as a mediator in the influence of organizational culture and team performance. The research subjects in this study were employees at the post branch office of Indonesia Regional VII, Yogyakarta Special Province. Respondents in this study amounted to 188 people consisting of 77 Yogyakarta city branch offices, 39 Bantul regency branch offices, 37 Kulonprogo branch offices, and 35 Gunungkidul branch offices. Based on gender, 124 men and 64 women. Based on the analysis, it was found that work-life balance has a mediating role in the influence of organizational culture and team performance. This research is still in the process of being developed to find out a clearer result.

Keywords: *Organizational Culture, Work-life Balance, Team Performance*

THEORI OF PLANNED BEHAVIOR: INTENSI OWNER UMKM DESA BANGUNKERTO SLEMAN MENGEMBANGKAN BISNIS RAMAH LINGKUNGAN

Suko Rina Adibatunabillah, Heru Kurnianto Tjahjono, Meika Kurnia Puji RDA

Magister Manajemen, Universitas Muhammadiyah Yogyakarta

sukorinaa@gmail.com, heruutilitas@yahoo.com, meikarahayu@gmail.com

ABSTRACT

The purpose of this study was to determine the intention of the owner of UMKM in Bangunkerto Sleman village in developing an environmentally friendly business. Based on TPB, this study specifically wants to find out the personality of the owner in developing an environmentally friendly business which is an important antecedent to explain attitudes, risk perceptions, and subjective norms of developing an environmentally friendly business which are important predictors to explain the owner's intention to develop an environmentally friendly business. This study used a qualitative approach, using interviews and observations to obtain data, and the researcher as an analysis instrument.

Keywords: *Theory of Planned Behavior, Intensi, Pengembangan Green Business.*

EMPLOYEE GREEN PERFORMANCE OF JOB: STRATEGI BAGI PENINGKATAN ORGANIZATIONAL ENVIRONMENTAL PERFORMANCE

Kundori¹, Endah Fauziningrum², Purwoko Nurcahyono³, Sukrisno⁴

^{1,2,3}Universitas Maritim AMNI Semarang

⁴Sekolah Tinggi Ekonomi dan Pariwisata (STIEPARI)

kundori.jaken@gmail.com, endah.amni@gmail.com, pnurcahyono@gmail.com, harlinokris@gmail.com

ABSTRAK

Masalah lingkungan seperti krisis energi, pemanasan global dan perubahan iklim saat ini menjadi perhatian negara-negara diseluruh dunia. Permasalahan ini telah menjadi sebuah tuntutan baik individu maupun organisasi untuk berkontribusi dalam menghadapi masalah ini secara berkelanjutan. Penelitian berupaya untuk meningkatkan kinerja lingkungan organisasi secara berkelanjutan dalam perspektif keberlanjutan manajemen sumber daya manusia dan kinerja pegawai dari pekerjaannya secara berkelanjutan. Dengan menggunakan metode kuantitatif eksplanasi, yaitu berupaya menguji eksistensi teori berbasis hubungan antar variabel untuk membentuk hipotesis dengan menggunakan populasi perusahaan pelayaran niaga yang ada di Indonesia yang merupakan konsep berkelanjutan dalam managemennya diperoleh sampel sebanyak 200 sampel, data dianalisa dengan menggunakan teknik regresi dan software AMOS 25. Hasil Analisa data menunjukkan semua variabel yang diajukan dalam pengembangan hubungan logis untuk membentuk hipotesis diterima hal ini menunjukkan model dasar yang diajukan menjadi acuan dan strategi kunci dalam meningkatkan kinerja lingkungan organisasi.

Kata Kunci: Green human resource management, Green employe performance of job, Orgazational environmental performance, perusahaan pelayaran niaga, Indonesia

GREEN INNOVATION AND ORGANIZATION AGILITY: BUKTI PENINGKATAN STRATEGI BISNIS (MODEL PENDEKATAN INTEGRASI)

Susilo Adi¹, Agustinus Wardi², Sukrisno³, Maikal Soedijarto⁴

^{1,2}Institut Tehnologi dan Bisnis Semarang

^{3,4}Indonesian College of Tourism Economics (STIEPARI)

susilo.pdk@gmail.com, susilo.pdk@gmail.com, harlinokris@gmail.com, maikalsoedijarto@gmail.com

ABSTRACT

The environmental performance adopted as part of the company's business development has been able to attract a green concept that will bring the company not only to increase its value but also to have a competitive advantage. This study aims to build a conceptual model of the role of Green Innovation and Organization Agility to encourage the role of Innovation Drivers and Internal Alignment in improving business strategy. Conceptual models are developed and tested empirically through survey actions. A total of 110 respondents used in this study were leaders of manufacturing companies in Indonesia. The concept of Green Innovation and Organization Agility reveals that both of them can mediate the concept of Innovation Drivers and Internal Alignment to encourage the improvement of Business Strategy, and are very relevant in being a key factor in improving Business Strategy. Limitations in this study. First, the survey was only carried out by sending a questionnaire via email to leaders of manufacturing companies in Indonesia. The second limitation is that this study focuses on the role of the interpenetration of Green Innovation and Organization Agility, but does not consider the existence of other variables. The results of this study indicate that all hypotheses proposed in this study are accepted and the empirical research model proposed in this study can be used as a key strategy in improving green performance based on futuristic thinking.

Keywords: *Green Innovation, Organization Agility, Innovation Drivers, Internal Alignment and Business Strategy.*

PRAKTIK *GREEN SUPPLY CHAIN MANAGEMENT* SEBUAH ANTESENDEN DAN KONKLUSI PENINGKATAN *GREEN PERFORMANCE*

Maikal Soedijarto¹, Sukrisno², Kundori³, Susilo Adi⁴, Agustinus Wardi⁵

^{1,2}Indonesian College of Tourism Economic (STIEPARI)

³Universitas Maritim AMNI Semarang

^{4,5}Institut Teknologi dan Bisnis Semarang

maikalsoedijarto@gmail.com, harlinokris@gmail.com, kundori.jaken@gmail.com,
susilo.pdk@gmail.com, agustinuswardi@gmail.com

ABSTRAK

Dalam beberapa dekade terakhir konsep terkait eco efisiensi telah menjadi perhatian tersendiri bagi kalangan peneliti yang memiliki orientasi pada sustainability perusahaan hasil karya penelitian yang cukup berkontribusi bergantung pada sudut pandang bahwa orientasi jangka panjang atau jangka pendek. Satu fakta yang tidak dapat dihindari adalah memaksimalkan manfaat ekonomi perusahaan secara tidak langsung juga harus membawa dampak pada meminimalan dampak pada lingkungan. Penelitian ini berupaya untuk mengkaji secara empiris untuk mengembangkan model konseptual bagi peningkatan green performance melalui variable - variable penelitian institutional pressure, green supply chain management practices internal dan eksternal, environmental performance. Dengan menggunakan metode penelitian kuantitatif eksplanasi penelitian ini bertujuan untuk menguji hubungan antar 2 variabel yang terbangun dalam sebuah hipotesis. Sampel diuji pada perusahaan manufaktur yang ada di JawaTengah diperoleh 200 sampel dan data dianalisis dengan menggunakan Amos 25 analisa data inferensia digunakan Teknik Regresi. Hasil penelitian ini menunjukkan semua hipotesis yang diajukan dalam penelitian ini diterima dan model riset empiris yang diajukan dalam penelitian ini dapat dijadikan sebagai strategi kunci dalam peningkatan green performance berbasis pemikiran futuristic dengan menggandeng konsep green supply chain management practices diharapkan mampu meningkatkan kinerja lingkungan dan green performance.

Kata Kunci: Institutional Pressure, Green Supply Chain Management Practices Internal Dan Eksternal, Environmental Performance, Green Performance

ENVIRONMENTAL PASSION AND PERFORMANCE: STRATEGI KUNCI BAGI PENINGKATAN GREEN HUMAN RESOURCE MANAGEMENT DAN PERFORMANCE ORGANIZATIONAL

Agustinus Wardi¹, Susilo Adi², Sukrisno³, Maikal Soedijarto⁴

^{1,2}Institut Teknologi Dan Bisnis (ITB) Semarang

^{3,4}Indonesian College of Tourism Economics (STIEPARI)

agustinuswardi@gmail.com, susilo.pdk@gmail.com, harlinokris@gmail.com,
maikalsoedijarto@gmail.com

ABSTRACT

Concepts related to Green Human Resource Management at this time need attention from researchers who are oriented to corporate agility in the hope that research results can have an impact on increasing resources that have a long or short term orientation. A real condition experienced by companies must be able to improve resources and maximizing the company's economy will also indirectly have a minimal impact on the environment. This study seeks to examine empirically to develop a conceptual model for improving organizational performance through research variables on environmental passion, environmental performance, internal and external green human resource management practices, environmental performance using explanatory quantitative research methods. This study aims to examine the relationship between 2 variables that are built into a hypothesis. The samples tested at textile manufacturing companies in Central Java obtained 200 samples and the data were analyzed using Amos 25, inferential data analysis used regression techniques. The results of this study indicate that all the hypotheses proposed in this study are accepted and the empirical research model proposed in this study can be used as a key strategy in improving Green Human Resource Management based on futuristic thinking by collaborating with the concept of Environmental Passion and Performance: Key Strategies for Increasing Green Human Resources Management and Organizational Performance are expected to be able to improve environmental performance and Organizational Performance.

Keywords: *Green Human Resource Management, Environmental Passion, Environmental Performance, and Organizational Performance*

TINGKAT KEPUASAN PETANI WANITA TERHADAP KEPEMIMPINAN KEUCHIK DALAM PENINGKATAN SEKTOR PERTANIAN

Zaini dan Mirdha Fahlevi
zai08816@gmail.com

ABSTRAK

Kepemimpinan kepala desa (keuchik) merupakan faktor yang sangat menentukan keberhasilan berbagai program yang dilakukan oleh pemerintah desa sebagai bagian dari upaya pembangunan nasional. Salah satu agenda penting dalam pembangunan desa adalah pemberdayaan kelompok tani wanita. Kualitas kepemimpinan kepala desa yang baik dan akomodatif terhadap kebutuhan golongan masyarakat ini merupakan kunci utama keberhasilan pelaksanaan program ini. Kepuasan petani wanita terhadap kepemimpinan kepala desa diukur dengan menggunakan 27 indikator pengukuran kepuasan kelompok tani terhadap kepemimpinan yang diadopsi dari *best practice* pemberdayaan kelompok tani di Honduras. Analisa data penelitian ini dilakukan dengan menggunakan metode Importance Performance Analisis. Tingkat kepuasan disajikan dalam empat kuadran sebagaimana yang dibahas pada artikel ini

Kata Kunci : Kepemimpinan, Kepala Desa dan Importance Performance Analysis.

HOW IS JOB DESIGN STRATEGY FOR BUSINESSES IN FACING THE NEW NORMAL ERA?

Arief Dwi Saputra¹, Alfina Rahmatia²

¹Universitas Muhammadiyah Yogyakarta

²Universitas Ahmad Dahlan

ariefdwisaputra18@gmail.com, rahmatiaalfina@gmail.com

ABSTRACT

Job design is the process for determining the tasks in an organization as an effort to achieve goals. In this case, job design is implemented using three methods, namely job rotation, job enlargement and job enrichment. The purpose of this study is to examine how job design becomes a strategy in dealing with new business habits in increasing motivation. In this study, the data is processed by collecting data through literature studies (reputable journals) and interviews with purposive sampling. Then, the data is managed using Nvivo plus 12, and is concluded. From these results, measurements are taken to review the motivation potential index based on the Motivating Potential Score (MPS) on skill variety, task identity, task significance, autonomy, and feedback. Furthermore, the assessment is carried out with the Job Diagnostic Survey (JDS) to produce a potential motivation score, namely low, moderate, or high motivation. The results of this study indicate that the three job design methods can be used as a strategy for businesses in dealing with new habits. This is because the increase in productivity occurs through job rotation (281.4), job enlargement (252) and job enrichment (239.4) with the category of high motivation towards job design criteria and their effect on design results through control, clarity, feedback, and support.

Keywords: Job Design; Job Rotation; Job Enlargement; Job Enrichment

KEPEMIMPINAN ADAPTIF DALAM AGILITAS ORGANISASI DI ERA ADAPTASI KEBIASAAN BARU

Januari Ayu Fridayani

Universitas Sanata Dharma
januariayu@usd.ac.id

ABSTRACT

Being agile is one of the main keys for organization to be able to survive and grow in the VUCA era. Today, many organizations have begun to form agile teams to produce initiative, innovation or improvement. However, having a large number of agile teams in a company does not mean that the company has become an agile organization. To be agile, a company must transform by developing agile organizational systems and creating adaptive leaders. This study provides a conceptual framework and an analysis that discusses how the adaptive leadership model becomes a relevant leadership model for organizations, especially in the midst of uncertain situations in the new habitual adaptation era. Using literature review method, this study formulates 4 aspects that form an adaptive leadership model, namely aspects of anticipation, articulation, adaptation and accountability. Furthermore, these four aspects are translated into the main characteristics of organizational agility through the 5 key areas of the organization — strategy, structure, processes, people and technology.

Keywords: *adaptive leadership, organizational agility, new habitual adaptation*

PENGARUH MODAL PSIKOLOGI DAN KOMPETENSI TERHADAP KINERJA DENGAN MOTIVASI KERJA SEBAGAI *INTERVENING*

Sri Salimah¹, dan Euis Soliha²

¹ Magister Manajemen Universitas Stikubank Semarang, Indonesia

² Fakultas Ekonomika dan Bisnis Universitas Stikubank Semarang, Indonesia
salimahsri@gmail.com, euissoliha@edu.unisbank.ac.id

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh Modal Psikologi dan kompetensi terhadap Kinerja dengan Motivasi Kerja sebagai *Intervening*. Penelitian dilakukan pada Departemen *Sewing* PT Intisukses Garmino di Bawen Kabupaten Semarang, dengan jumlah populasi 124 karyawan dan teknik pengumpulan data dengan metode sensus. Teknik pengujian data yang digunakan meliputi uji validitas dengan analisis faktor, uji reliabilitas dengan rumus *alpha cronbach*, analisis regresi berganda koefisien determinasi, signifikansi simultan, serta uji sobel untuk memeriksa efek mediasi. Pada penelitian ini menunjukkan adanya pengaruh yang positif dan signifikan antara modal psikologi terhadap motivasi kerja, adanya pengaruh positif dan signifikan variabel kompetensi terhadap motivasi kerja, sedangkan variabel modal psikologi memiliki pengaruh positif dan tidak signifikan terhadap kinerja. Hubungan lain variabel kompetensi terhadap kinerja berpengaruh positif dan signifikan. Selanjutnya variabel motivasi berpengaruh positif dan signifikan terhadap kinerja.

Kata Kunci: Modal Psikologi, Kompetensi, Motivasi kerja dan Kinerja

WHEN PEOPLE ARE EMOTIONALLY EXHAUSTED: NEGATIVE BEHAVIOR AND NEGATIVE ATTITUDE AS CONSEQUENCES AND ITS EFFECT TO EMPLOYEE PERFORMANCE

Wisnu Prajogo

STIE YKPN Yogyakarta
wisnuprajogostieykpn@gmail.com

ABSTRACT

This research examines the influence of employee negative behavior and employee negative attitude to emotional exhaustion, and the influence of emotional exhaustion to in-role performance. 155 employees from various organizations participated in this research. This research has several findings. First, employee negative behavior has positive influence on emotional exhaustion. Second, employee negative attitude has no influence on emotional exhaustion. Third, emotional exhaustion has negative influence on in-role performance.

Keywords: *emotional exhaustion, negative behavior, negative attitude, in-role performances*

WORKPLACE ENVY: SELF ESTEEM AS ANTECEDENTS AND ITS PERFORMANCE/SOCIAL RELATED CONSEQUENCES

Wisnu Prajogo

STIE YKPN Yogyakarta
wisnuprajogostieykpn@gmail.com

ABSTRACT

Workplace envy is a normal work life phenomenon. People often experience this envy feeling toward their coworker. This article examines self esteem as antecedent of workplace envy and also examines in-role performance, extra-role performance, and social undermining as consequences of workplace envy. 229 employees with work tenure more than one year taken from purposive sampling method participated in this research. This research found several results. First, self esteem has negative influence to workplace envy. Second, workplace envy has negative influence to in-role performance. Third, workplace envy has no influence to extra-role performance. Fourth, workplace envy has positive influence to social undermining. Fifth, self esteem has positive influence to in-role performance. Sixth, self esteem has positive influence to extra-role performance.

Keywords: *Workplace envy, self esteem, social undermining, performance*

PENGARUH LINGKUNGAN KERJA DAN KEPEMIMPINAN TRANSFORMASIONAL TERHADAP KEPUASAN KERJA SERTA DAMPAKNYA PADA KINERJA PEGAWAI

Mohamad Najmudin, Indra Budi Santoso

Program Studi Magister Manajemen
Fakultas Ekonomi Dan Bisnis Universitas Janabadra
najmudin@janabadra.ac.id, Indrabs.ut@gmail.com

ABSTRACT

This study aims to investigate the role of job satisfaction in mediating influence of the work environment and transformational leadership on performance of RSUD Prembun, Kebumen Regency, Central Java. 200 respondents were selected as samples using the stratified random sampling method. Structural Equation Modeling (SEM) was used to test the hypothesis of this study. The results showed that the work environment and transformational leadership did not directly affect employee performance, but job satisfaction succeeded in mediating the work environment and transformational leadership on employee performance. This finding is in line with the findings of previous studies that place job satisfaction as a mediating variable, in which in this study satisfaction is more successful in mediating work environment than the transformational leadership

Keywords: *Work environment, transformational leadership, job satisfaction and employee performance*

TRANSFORMASI SOSIAL BUDAYA DALAM ORGANISASI XYZ MELALUI PENDEKATAN APPRECIATIVE INQUIRY

Yunanik

Politeknik energy dan Mineral Akamigas
yunanik_migas@esdm.go.id

ABSTRAK

Penelitian perubahan organisasi di Organisasi XYZ dalam transformasi sosial budaya dengan pendekatan *Appreciative Inquiry*. Budaya Organisasi OCI (*Organizational Culture Index*), dengan dimensi: 1). Budaya *Bureaucratic*, 2). Budaya *Supportive*, 3). Budaya *Innovative* diperoleh nilai rata-rata sebesar 3 dengan Tingkat Capaian Responden (TCR) paling tinggi pada indikator Budaya *Bureaucratic* 74% dan menunjukkan budaya organisasi yang ada saat ini adalah budaya organisasi *Bureaucratic* (Biokratis). Kepemimpinan Transformasional dengan dimensi: 1). Pengaruh Idealisme, 2). Motivasi Inspirasional, 3). Stimulasi Intelektual, 4). Pertimbangan Individual, diperoleh skor rata-rata variabel kepemimpinan transformasional sebesar 3 dan TCR 69 % termasuk kategori Cukup yang artinya kepemimpinan transformasional pada Organisasi XYZ belum terlaksana dengan baik. Tingkat pencapaian responden paling tinggi terdapat pada indikator Pengaruh Idealisme, dengan nilai rata-rata 3 dan TCR 72 % artinya bahwa Organisasi XYZ memandang bahwa seorang pemimpin adalah orang-orang yang mempunyai idealisme, bisa melakukan segala sesuatunya dengan baik dan benar, bisa menjadi contoh bawahan, sedangkan Tingkat pencapaian responden paling rendah terdapat pada indikator Pertimbangan Individual dengan nilai rata-rata 3, TCR 64 % ini menunjukkan organisasi XYZ harus dapat memberikan perhatian pada individu, menghargai perbedaan antara individu, memberikan nasihat dan pengarahan serta memperlakukan masing-masing bawahan sebagai individu serta mendampingi mereka, memonitor dan menumbuhkan peluang. Transformasi yang terjadi juga dipengaruhi oleh Weisbord'six model dan lingkungan dimana Organisasi XYZ berada. Penelitian ini merupakan penelitian kualitatif metode kualitatif *Grounded Theory Approach* dengan teoritisasi data dan pendekatan kuantitatif diberikan kepada subyek penelitian dan variable-variable penelitian tertentu. Hasil penelitian menunjukkan bahwa nilai-nilai budaya organisasi mempengaruhi secara keseluruhan proses Transformasi sosial budaya.

Kata Kunci: Transformasi sosial budaya, *Appreciative Inquiry*

PERAN OCB DAN EMPLOYEE ENGAGEMENT DALAM MEMEDIASI HUBUNGAN ANTARA SERVANT LEADERSHIP DAN KINERJA

Budi Setyanta, Kartinah, Nurwiyanta

Fakultas Ekonomi dan Bisnis Universitas Janabadra
budi@janabadra.ac.id, kartinah@janabadra.ac.id, budi@janabadra.ac.id

ABSTRAK

Perkembangan moda transportasi daring khususnya sepeda motor berdampak pada tingkat persaingan yang semakin tinggi. Penyedia layanan transportasi daring berusaha untuk memenangkan persaingan dengan meningkatkan kinerja pengemudi. Penelitian ini bertujuan untuk mengidentifikasi pengaruh OCB dan employee engagement dalam memediasi hubungan antara servant leadership dan kinerja. Jumlah sampel dalam penelitian ini 100 yang diambil secara convenience. pengambilan data menggunakan kuesioner dengan skala likert. Uji hipotesis penelitian menggunakan regresi linier berganda. Hasil penelitian ini mengindikasikan bahwa OCB tidak memediasi hubungan antara servant leadership dan kinerja, sedangkan employee engagement memediasi.

Kata Kunci: *Servant Leadership, OCB, Employee engagement, Kinerja*

BUDIDAYA ULAT HONGKONG RYUICHI

Sela Agustina Nuritapa, Zaenal Arifin

Magister Management, Faculty of Economic, Indonesian Islamic University
selanuritapa@gmail.com, zaenalarifin.fe@uui.ac.id

ABSTRAK

Saat ini, dunia sedang mengalami krisis global karena adanya pandemi Covid-19. Dampak wabah virus Corona (Covid-19) tidak hanya merugikan dari sisi kesehatan melainkan juga merugikan dari sisi perekonomian. Ekonomi global dipastikan melambat, menyusul penetapan dari WHO yang menyebutkan wabah Corona sebagai pandemi yang mempengaruhi dunia usaha. Aktivitas masyarakat juga sangat dibatasi mengingat semakin banyaknya orang-orang yang terinfeksi virus baru ini. Aktivitas dirumah saja mungkin akan sangat membosankan bagi sebagian orang. Memelihara hewan peliharaan tentunya akan membantu untuk betah berada di rumah dan membatasi kegiatan sosial dengan masyarakat umum. Hewan yang populer dipelihara di masa pandemi covid-19 diantaranya burung dan unggas lainnya, reptil, ikan dan hewan mamalia seperti kucing dan anjing. Dalam memelihara hewan tentunya memerlukan makanan untuk menunjang perkembangan dan pertumbuhan hewan yang dipelihara. Salah satu jenis makanan untuk hewan seperti unggas, reptil, dan ikan adalah ulat Hongkong. Dalam pengamatan langsung terhadap permintaan pasar, dapat disimpulkan bahwa permintaan pasar terhadap ulat hongkong ini sangat besar dan belum terpenuhi karena keterbatasan produksi ulat hongkong. Bisnis yang sudah berjalan selama tiga bulan yaitu dari bulan Januari 2021 sampai dengan bulan Maret 2021 ini memiliki implikasi bisnis dari aspek pemasaran 4P (*marketing Mix*) serta bisnis model canvas, aspek SDM dan aspek keuangan. Net Profit pada bulan ke tiga dari usaha Budidaya Ulat Hongkong Ryuichi ini adalah sebesar Rp. 7,939,644. Hal ini menunjukkan bahwa peluang bisnis budidaya Ulat Hongkong sangat besar dan menjanjikan.

Kata Kunci: *Covid-19, Ulat Hongkong, Usaha Budidaya Ulat Hongkong Ryuichi, Peluang Usaha Ulat Hongkong.*

ANALISIS HUBUNGAN *E-SERVICE QUALITY*, *E-SATISFACTION*, DAN *E-LOYALTY* PADA SEKTOR *E-COMMERCE* DI INDONESIA

Yoga Ajie Kristanto, Arif Hartono

Magister Management, Faculty of Economic, Indonesian Islamic Universit
christantoajie@gmail.com, arif.hartono@uii.ac.id

ABSTRACT

This study aims to analyze the relationship between e-service quality, e-satisfaction, and e-loyalty in the e-commerce sector in Indonesia. The sample used in this research is people who have used or purchased goods from e-commerce, have one accounts or more e-commerce memberships operating in Indonesia, both men and women with an age range of 17-60, with total 200 respondents. This study uses the variables of e-service quality, e-satisfaction, and e-loyalty. The data collection technique in this study was to use a questionnaire which analyzed using the Structural Equation Model (AMOS v 23). The results in this study indicate that e-service quality has a significant positive effect on e-satisfaction. E-satisfaction has a significant positive relationship to e-loyalty. E-service quality has a significant positive effect on e-loyalty. E-satisfaction is able to mediate the relationship between e-service quality and e-loyalty in a significant positive manner.

Keywords: *e-service quality, e-satisfaction, e-loyalty, e-commerce*

ANALISIS *REPURCHASE INTENTION* (NIAT MEMBELI KEMBALI) TIKET KERETA API PRAMBANAN EKSPRES BERBASIS *ONLINE* (KAI *ACCESS*)

Anike Clara Santhi Putri, Anas Hidayat

Magister Management UII

anike.clara96@gmail.com, anas.hidayat@uii.ac.id

ABSTRAK

Tujuan penelitian ini adalah (1) Untuk mengetahui pengaruh e-service quality terhadap customer satisfaction pengguna KAI ACCESS (2) Untuk mengetahui pengaruh brand image terhadap customer satisfaction pengguna KAI ACCESS (3) Untuk mengetahui pengaruh customer satisfaction terhadap repurchase intention pengguna KAI ACCESS (4) Untuk mengetahui pengaruh e-service quality terhadap repurchase intention pengguna KAI ACCESS (5) Untuk mengetahui pengaruh brand image terhadap repurchase intention pengguna KAI ACCESS. Metode penelitian ini adalah penelitian menggunakan pendekatan kuantitatif. Populasi yang digunakan dalam penelitian ini adalah penumpang kereta lokal Prambanan Ekspres (Prameks). Sampel yang diambil dalam penelitian ini sebesar 197 responden, berdasarkan model estimasi menggunakan Maximum Likelihood (ML) minimum diperlukan sampel 100. Hipotesis dalam penelitian ini akan dianalisis dengan metode Structural Equation Model (SEM). Hasil analisis menunjukkan bahwa (1) E-service quality memiliki pengaruh positif signifikan terhadap variabel customer satisfaction (2) Brand image memiliki pengaruh positif signifikan terhadap variabel customer satisfaction (3) Customer satisfaction memiliki pengaruh positif signifikan terhadap variabel repurchase intention (4) E-service quality memiliki pengaruh positif signifikan terhadap variabel repurchase intention (5) Brand image memiliki pengaruh positif signifikan terhadap variabel repurchase intention (6) Customer satisfaction bukan merupakan variabel mediasi pengaruh e-service quality dan brand image terhadap repurchase intention.

Kata Kunci: service quality, brand image, customer satisfaction, repurchase intention.

PENGARUH CITRA MEREK DAN HARGA TERHADAP KEPUTUSAN PEMBELIAN JASA *RANAHCREATIVE* DI JABODETABEK

Mitta Amelia Agustine, Miguna Astuti , Rosali Sembiring

Universitas Pembangunan Nasional Veteran Jakarta

ma.agustine@upnvj.ac.id

miguna.astuti@upnvj.ac.id

rosalisembiring@yahoo.com

ABSTRAK

Banyak faktor yang dapat mempengaruhi konsumen dalam memutuskan suatu pembelian. Salah satu faktor tersebut yaitu citra merek dapat menjadi kekuatan di usaha dalam berbagai bidang untuk menarik konsumen. Faktor lainnya yaitu keterjangkauan harga yang sesuai dengan daya beli akan mempengaruhi pula konsumen dalam menentukan keputusan pembelian. Penelitian ini bertujuan untuk mengetahui pengaruh citra merek dan harga terhadap keputusan pembelian jasa *Ranahcreative* di Jabodetabek. Populasi pada penelitian ini merupakan konsumen *Ranahcreative* yang berjumlah 134 orang. Kemudian sampel pada penelitian dihitung menggunakan rumus Slovin sehingga diperoleh sebanyak 100 responden. Penentuan sampel kemudian menggunakan metode *probability sampling* dengan teknik *simple random sampling*. Skala pengukurannya menggunakan skala *likert*. Alat analisis yang digunakan pada penelitian ini yaitu SmartPLS3.0 dengan teknik analisis yang dilakukan yaitu analisis deskriptif, analisis inferensial, Uji validitas, Uji Reliabilitas, Uji R-Square, Uji-T dan Uji F. Hasil analisis data yang diperoleh pada penelitian ini yaitu citra merek berpengaruh terhadap keputusan pembelian, harga berpengaruh terhadap keputusan pembelian. Secara simultan, citra merek dan harga berpengaruh terhadap keputusan pembelian.

Kata Kunci: Citra Merek, Harga, Keputusan Pembelian, *Ranah creative*.

PANDEMI COVID-19 DAN RESPON PASAR SAHAM: EVENT STUDY PADA PERBANKAN DI INDONESIA YANG TERDAFTAR DI BEI

Danu Prasetyo

Universitas Islam Sultan Agung Semarang
danutyo27@gmail.com

ABSTRAK

Proposal Penelitian ini bertujuan untuk memastikan apakah pandemi COVID-19 berdampak pada sektor-sektor Perbankan yang ada di Indonesia, dan bagaimana pengaruhnya terhadap return pasar Bursa Efek Indonesia (BEI). Metode penelitian yang digunakan adalah *event study* dengan menggunakan sampel perbankan di Indonesia yang terdiri dari perbankan konvensional dan syariah. Teknik yang di gunakan adalah teknik purposive sampling, dan didukung oleh regresi Ordinary Least Square (OLS). Diharapkan Penelitian dapat menjadi acuan bagi para pembuat keputusan seperti bank sentral, regulator pasar saham, investor dan otoritas pemerintah.

Kata Kunci: COVID-19, Pengembalian Pasar Saham, *Event Study*, Perbankan Indonesia.