



# 2nd Annual Management, Business and Economic Conference

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## BOOK OF ABSTRACTS

Saturday,  
5th September 2020  
ONLINE



## Preface

2020 is a year full of challenge that not only affecting health aspect, but many more including economy, due to the outbreak of Covid-19 at the beginning of the year. Every country is struggling at how to deal with the pandemic as well as the chain reaction impact it causes. In Economy, many countries are faced with a recession as the case rises and business are forced to close one by one. For this year's conference the 2nd AMBEC choose the theme "Business and Information System Issues: Towards a Global Interconnected Society, Challenges During and After Pandemic". We would like to discuss the importance of information system in business particularly during this pandemic.

Important aims of Annual Management, Business and Economic Conference are to bring together the researchers and practitioners, students, and civil society organization representatives in the scientific forum and to share and discuss theoretical and practical knowledge about innovation in Management, Business and Economic. Specifically, this conference can be used as a scientific forum for accommodating discussion among young researchers that originated from Indonesia in the field of applied science and engineering.

This book is result of collection abstracts participant of the 2nd Annual Management, Business and Economic Conference. It can be used as reference before reading the entire contents. This is because the content inside is a summary of the contents for the journal.

Finally, we would like to express sincere appreciation to all authors for their valuable contributions and also to the members of the committee for their excellent in preparing and finalizing this document.

Malang, 3rd September 2020  
Chairperson of AMBEC 2020,

Dr. Nurafni Eltivia SE., M.SA., Ak., CFP, CA, CSRS, CSRA

## Table of Content

|  |    |
|--|----|
| Preface.....   | i  |
| Table of Content.....  | ii |
| Program Schedule.....  | v  |
| <b>Abstracts</b>   |    |
| ABS - 1 Prosumerism and Post Covid-19 Malaysia Economic Recovery.....  | 1  |
| ABS - 3 Bipartite Industrial Relationship Assistance Assistance to Reduce Disputes Between Workers and Employers of Garment Companies in Malang Regency.....                                     | 2  |
| ABS - 4 Blended Learning Model Design Integrated with Problem Based Learning and Rehearsal Pairs Practice to Increase Motivation and Learning Outcomes in Marketing Management Course.....       | 3  |
| ABS - 5 User Resistances in Implementing E-Budgeting.....  | 4  |
| ABS - 6 The Effect of Information Quality and Experience Quality on Trust and Its Impact on Customer Loyalty: The Role of Trust Variables Mediation in The Using of Mobile Grab Application..... | 5  |
| ABS - 7 Factors Influencing The Behavior of Malang State Polytechnics Faculty Member to Use Mobile-Banking in Time Of Covid-19 Pandemic.....   | 6  |
| ABS - 9 The Effect of Income Level on Consumption Patterns in Islamic Economic Perspective During Covid-19 (Case Study of Patean Village in Sumenep)...  | 7  |
| ABS - 10 Online Learning Evaluation During The Covid-19 Pandemy in Accounting Departement of Polytechnic State Banjarmasin.....  | 8  |
| ABS - 11 Does Information Technology Affect The Marketing Performance of Exporting Small and Medium Enterprises (SMEs) Which Depend on Intermediaries? .....                                     | 9  |
| ABS - 12 Bibliometric Analysis on The Concept of Managing and Integrating ERP (Enterprise Resource Planning) in The MSMEs (Macro, Small And Medium Enterprises) Sector.....                      | 10 |
| ABS - 13 The Impact of Audit Tenure and Auditor Switching on Audit Delay with Financial Distress as The Intervening Variable.....  | 11 |
| ABS - 14 The Utilization of Research Gate for State Polytechnic of Malang Lecturers.   | 12 |
| ABS - 15 Developing a Speaking Website for Business English Students: An Attempt to Enhance Students^ Speaking Skills and Promote Autonomous Learning..  | 13 |
| ABS - 16 Application of Eco Efficiency Analysis to Achieve Sustainable Development (Empirical Study of Wonolangan Sugar Cane Factory, Probolinggo).....  | 14 |
| ABS - 17 The Influence of Intellectual Capital Corporate Social Responsibility and Good Corporate Governance on Banking Financial Performance in Indonesia.....                                  | 15 |
| ABS - 18 The Influence of Sharia Supervisory Board, Leverage, and Equitable Distribution Ratio on Earnings Management Practices in Islamic Banking...  | 16 |
| ABS - 19 Computer Anxiety, Computer Attitude, Computer Self Efficacy, and Accounting Knowledge Towards The Understanding of Accounting Students Using Accounting Software Accurate Based.....    | 17 |

|          |   |    |
|----------|---|----|
| ABS - 20 | Use of Chatbot on Online Store Website as Virtual Customer Service to Improve Sales.....  | 18 |
| ABS - 22 | Meaningful Learning: Improving Students^ Accounting Knowledge and Skills Through Learning Computer Accounting Practice Courses.....   | 19 |
| ABS - 23 | The Identification of Historical Tourism Potential in The Re-Branding of Kajoetangan Village.....   | 20 |
| ABS - 24 | Visualizing Public Sector Accounting with Android-Based Augmented Reality During The Pandemic Covid-19.....   | 21 |
| ABS - 25 | Analysis of Factors in Scientific Learning Model Type Discovery Department of Accountancy.....  | 22 |
| ABS - 26 | Suddenly Online: The Etiquette and Phenomenon of Online Learning in The D3 (3-Year Diploma) Accounting of Poliban Students.....   | 23 |
| ABS - 27 | Determinant Analysis to Predict Financial Distress of Micro, Small and Medium-Sized Entities in Malang City.....  | 24 |
| ABS - 28 | The Role of Enterprise Risk Management in Enhancing Firm Values: Evidence of Companies Listed on The Indonesia Stock Exchange.....  | 25 |
| ABS - 29 | Design of Entrepreneurship Learning Model with Teaching Factory Method in Vocational Higher Education.....  | 26 |
| ABS - 30 | Social Responsibilities: Study on Mining Companies in Indonesia.....  | 27 |
| ABS - 31 | Islamic Mini Banking Laboratory Management System: A Comparative Study.....   | 28 |
| ABS - 32 | Does Border Strength Affect Work-Life Balance and Ocb: Empirical Studies at Higher-Educational Institutions.....  | 29 |
| ABS - 33 | Analysis on The Effect on Company Size, Company Type, And Profitability To Sustainability Report Quality Based On Gri Index.....  | 30 |
| ABS - 34 | The Effect of Earning Management On Stickiness Cost Level On Consumption Goods Industry Companies Listed On The Indonesia Stock Exchange In 2016-2018.....  | 31 |
| ABS - 36 | Analysis of Funding Decisions as A Mediation of The Effect of Investment Decisions on Firm Value With Economic Growth Rates as A Moderating Variable (Studies on Manufacturing Companies on The Indonesia Stock Exchange) .....       | 32 |
| ABS - 37 | Analysis of The Investment Opportunity Set as A Mediation of The Influence of Capital Structure on Firm Value With Economic Growth as A Moderation Variable. (Study on Manufacturing Companies on The Indonesia Stock Exchange) ..... | 33 |
| ABS - 38 | How Machine Learning and Robotic Process Automation Can Improve The Performance of Company? .....   | 34 |
| ABS - 39 | The Effect of Due Professional Care, Integrity, Confidentiality, and Independence on Audit Quality (An Insight of Auditors in East Java During Pandemic) .....  | 35 |
| ABS - 40 | Analysis of Cash Flow Components, Gross Profit, Earnings Per Share on Stock Returns Manufakturin Company Listed in The Indonesian Stock Exchange From 2016 Until 2018.....  | 36 |
| ABS - 41 | Web-Based Excellent Internship System (Eis) as Interconnected Media to Maintain Student Capabilities During Pandemic Era.....   | 37 |
| ABS - 42 | Detecting Moderating Effect of Good Corporate Governance to The Relationship Between Intellectual Capital and Firm Value.....   | 38 |

|          |   |    |
|----------|---|----|
| ABS - 43 | Weaknesses and Strengths of Online Learning Due to Covid-19 in Student Perspectives.....  | 39 |
| ABS - 44 | Business in The New Normal Era: Disclosure of Accounting Practice at MSMEs in Malang City.....  | 40 |
| ABS - 45 | The Influence of Work Motivation and Work Satisfaction to Employees Organizational Commitment (A Study on PT Yodya Karya (Persero) Region III of Jakarta) .....                     | 41 |
| ABS - 46 | Pengaruh Faktor Eksternal Terhadap Kelangsungan Usaha UMKM Kota Medan Pada Saat Pandemi Covid 19.....   | 42 |
| ABS - 47 | Analysis of Investment Feasibility Study in Drinking Water Supply System (SPAM) in Gresik (Case Study of PDAM Gresik).....  | 43 |
| ABS - 48 | Pengaruh Faktor Fundamental dan Ekonomi Makro terhadap Harga Saham Perusahaan Sektor Pertanian yang Terdaftar di Bursa Efek Indonesia Periode 2016-2018 .....                       | 44 |
| ABS - 49 | Story Telling as an Alternative of Teaching (Critical) Accounting Theory....  | 45 |
| ABS - 50 | Relevant Accounting Information Systems: User Perspective and Information System Designers.....   | 46 |
| ABS - 52 | Growing Up Value of Entrepreneurship Since Early Through Learning Activities Outing Class on Students of Elementary School Karangbesuki 3 Malang City.....                          | 47 |
| ABS - 53 | Testing Factors is Used to See The Effect on The Fraudulent Financial Reporting in The Perspective Fraud Pentagon Theory.....   | 48 |
| ABS - 54 | The Effect of Individual Morality, Information Asymmetry, Effectiveness of Internal Control, and Conformity of Compensation on Level of Accounting Fraud of Village Government..... | 49 |
| ABS - 55 | Accounting Treatment of Crypto Currency based on Standart in Indonesia....  | 50 |



**2<sup>nd</sup> Annual Management Business and Economic Conference**  
**“Business and Information System Issues: Towards a Global Interconnected Society,  
 Challenges During and After Pandemic”**  
**5<sup>th</sup> September 2020**

|   |                  |  |
|---|------------------|--|
| <b>Online Workshop</b><br><i>“Writing and Publishing<br/>in Indexed Journal”</i>  | 09.00 – 09.30 AM | Registration   |
|   | 09.30 – 09.40 AM | Opening  |
|   | 09.40 – 11.00 AM | Workshop Session with Assoc. Prof. Dr. Jati Kusuma Ali   |
|   | 11.00 – 11.20 AM | QnA Session  |
|   | 11.20 – 11.30 AM | Closing  |
| <b>Online Conference</b><br><i>“Business and Information<br/>System Issues: Toward a<br/>Global Interconnected<br/>Society, Challenges<br/>During and After<br/>Pandemic”</i> | 12.00 – 12.30 PM | Registration   |
|   | 12.30 – 12.35 PM | Opening  |
|   | 12.35 – 12.45 PM | National Anthem  |
|   | 12.45 – 13.00 PM | Welcome and Opening Speech from Assoc. Prof. Awan Setiawan, M.MT., M.M as the Director of State Polytechnic of Malang  |
|   | 13.00 – 13.15 PM | Opening Session  |
|   | 13.15 – 14.00 PM | Keynote Speech 1 :<br><b>Assoc. Prof. Dr. Mira Kartiwi</b><br>Deputy Director E-Learning Unit,<br>Center for Professional Development,<br>International Islamic University<br>Malaysia |
|   | 14.00 – 14.50 PM | Keynote Speech 2 :<br><b>Prof Adonis – Emmanouil Fragkakis</b><br>Founder and Director, ZEBS – Zurich<br>Elite Business School   |
|   | 14.50 – 15.10 PM | QnA and Closing Session  |
|   | 15.10 – 15.35 PM | Congratulation Speech from the<br>Chairwomen of AMBEC 2020 for the<br>Best Video Presentation Award  |
| 15.35 – 15.40 PM  | Closing          |  |

# Abstracts

**[ABS-1]**  
**PROSUMERISM AND POST COVID-19 MALAYSIA ECONOMIC RECOVERY**

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**Abstract**

Many businesses and individuals in Malaysia are greatly affected by the COVID-19 pandemic. Therefore, this paper explores the possibility of applying the concept of Prosumerism to help grow economy of Malaysia post COVID-19. A prosumer is someone who consumes and at the same time produces goods or services. In this high-tech era, almost everything is at our fingertips and can be done from the comfort of our homes. Technology and the flexibility to work anywhere, are the essences of prosumerism which also correspond to the new normal of staying safe at home post COVID-19. Additionally, prosumerism promotes altruism which can be translated into learn more, produce more, share more in a society. Hence, the concept of prosumerism is in line with Islamic teachings as there are many Al-Quran verses encouraging Muslims to share knowledge and help each other. Consequently, this paper also aims to relate prosumerism with Islamic teachings and values. Benefits of prosumerism include increase level of innovation, creativity and cooperation amongst economic agents thus, enabling a society to be able to solve problems especially ones that are related to economic growth, in a cost-effective way.

**Keywords:** Prosumerism, Knowledge Sharing, Cooperation, Economic Growth.

**Topic:** Economics



[ABS-3]

**Bipartite Industrial Relationship Assistance Assistance to Reduce Disputes Between Workers and Employers of Garment Companies in Malang Regency**

*Fullchis Nurtjahjani, Joni Dwi Pribadi, Masreviastuti, Sanita Dhakira, Ane Fany Novitasari*

State of Polytechnic Malang

**Abstract**

Disputes between workers and employers in a work relationship is a natural thing to happen. However, if a dispute cannot be resolved it will have a negative impact not only on the parties, but also indirectly on the Indonesian economy. Especially in times of crisis, among others, the emergence of demonstrations, strikes, and termination of employment, all of which can occur because of disputes that cannot be resolved between the two parties. The method used in the implementation is to bring together the parties involved in an official forum, conduct negotiations within a predetermined period of time, determine the settlement options for making decisions, make decisions that are mutually agreed upon. The results of the research show that industrial relations disputes that occur in the Malang City Garment Company are included in collective labor disputes, because there is no adjustment of understanding regarding employment relations or labor conditions where unstable industrial conditions cause industrial relations disputes to occur. For example, regarding late payment of salaries, deduction of allowances and failure of production targets charged to employees. Bipartite negotiations are the first step taken in resolving industrial relations disputes that occur when the company negotiates with all parties. During the bipartite negotiation activities all parties accepted the decision that had been made. settlement of disputes that occur in accordance with the law.

**Keywords:** Industrial Relations, Bipartite Negotiations, Disputes.

**Topic:** Human Resource Management

[ABS-4]

**Blended Learning Model Design Integrated with Problem Based Learning and Rehearsal Pairs Practice to Increase Motivation and Learning Outcomes in Marketing Management Course**

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**Abstract**

In the era of industrial revolution 4.0, the use of technology and the internet was almost implemented in all fields including education, especially in learning process. The use of information technology in learning becomes a necessity because it facilitates students and lecturers in carrying out the learning process. This study aims to design an integrated Blended Learning model with Problem Based Learning and Practice Rehearsal Pairs to increase motivation and learning outcomes in Marketing Management course. Besides, this study also examines the effect of implementing an integrated blended learning model on student motivation and achievement in learning outcomes. The research method used is the development method and classroom action research using a purposive sampling technique for 182 students who took Marketing Management courses in the Accounting Department of the State Polytechnic of Malang. The data analysis technique used descriptive and inferential statistical analysis. The results showed that there were significant differences between conventional learning and blended learning. Nearly all respondents agree that the blended learning model is more interesting and efficient when it is applied in learning. Besides, the results of hypothesis testing prove that the Blended Learning model integrated with Problem Based Learning and Rehearsal Pairs Practice has a positive and significant effect on increasing motivation and learning outcomes in Marketing Management course.

**Keywords:** Blended Learning Model, Problem Based Learning, Rehearsal Pair Practice, Motivation, Learning Outcomes, Marketing Management

**Topic:** Business/Management Education

**[ABS-5]**  
**USER RESISTANCES IN IMPLEMENTING E-BUDGETING**

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**Abstract**

Local government has an important role in providing services to the community. Several local governments still show relatively low performance, especially on the budget. The obligation to implement e-government in local governments has encountered many obstacles. Researchers see whether there is a relationship between e-budgeting and the user as a user as part of the theory of status quo bias in terms of perceived value and self-belief. The research was conducted with a mix of quantitative and qualitative methods so that it will provide answers to the obstacles faced. This study contributes to the problems of implementing e-budgeting. The resistance factor of users, perceptions, values and self-confidence to change staff and leaders must be controllable. All Indonesian local governments are expected to be able to implement e-budgeting well.

**Keywords:** E-budgeting, implementing, user resistance

**Topic:** Good Corporate Governance

[ABS-6]

**THE EFFECT OF INFORMATION QUALITY AND EXPERIENCE QUALITY ON TRUST AND ITS IMPACT ON CUSTOMER LOYALTY: THE ROLE OF TRUST VARIABLES MEDIATION IN THE USING OF MOBILE GRAB APPLICATION**

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**Abstract**

This study aims to determine the effect of information provided by mobile applications and experiences in using mobile applications on the trust in the use of mobile applications and their impact on the loyalty of the use of mobile applications. This type of research is explanatory research using a quantitative approach that is by conducting a direct survey of mobile application users. The survey was conducted using an online questionnaire to 315 respondents who were determined as a research sample using purposive sampling techniques. This research was conducted to users of Grab online transportation service applications in Malang with various considerations. The results of the research show that information quality has a positive and significant effect on trust and customer loyalty, experience quality has a positive and significant effect on trust then trust has a positive and significant effect on customer loyalty. The results of this study provide findings that are different from previous studies where the experience quality variable does not have a significant effect on customer loyalty. The results of this study indicate that trust plays an important role in mediating the relationship between information quality and customer loyalty as well as the relationship of experience quality with customer loyalty.

**Keywords:** information quality- experience quality- trust- customer loyalty- online transportation

**Topic:** E-marketing

[ABS-7]

**Factors Influencing the Behavior of Malang State Polytechnics Faculty Member to Use Mobile-Banking in time of Covid-19 Pandemic**

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**Abstract**

Mobile phone users in Indonesia increased to 133% of the population, but it did not followed proportionally by the user's desire to make transactions through mobile banking. This is in contrast with the GNNT (cashless society) which has been declared by the government since 2014. The purpose of this study is to examine the factors that influence the behavior of Polinema Faculty member in using of PT BTN's mobile-banking services, especially in time of Covid-19 pandemic, in which one of the health protocols is social-distancing required people to make non-cash payments.

By integrating the Technology Acceptance Model and Theory of Planned Behavior, this research propose questionnaires which distributed via a Google-form link. Based on the sample of 112 faculty member who had activated the mobile-banking application, we applied path analysis with SPSS application to test the direct relationship between exogenous and endogenous variables, as well as indirect relationships through mediating variables.

The results show that the direct influence of three exogenous variables has a positive & significant effect on endogenous variables. While the other three exogenous variables have a positive & not significant effect on endogenous variables. While the results of two hypotheses of indirect effects all show positive and significant effects. Yet, total coefficient of 0.466 shows that the Perceived Ease of Use was found as the the most dominant variable that influence Attitude Towards Behavior, meanwhile the total coefficient of 0.551 indicates Attitude Towards Behavior is the most influential variable on Intention to Use.

Based on previous analysis it can be concluded that the most dominant factor influencing the behavior of Polinema faculty members to use mobile-banking is the easiness of using the application. Supported the mean value on the frequency distribution of the Perceived Ease of Use variable, all of which values more than four, in which the ease factor are inclu

**Keywords:** Technology Acceptance Model, Theory of Planned Behaviour, Mobile-Banking

**Topic:** E-commerce

[ABS-9]

**The Effect of Income Level on Consumption Patterns in Islamic Economic Perspective During Covid-19 (Case Study of Patean Village in Sumenep)**

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**Abstract**

The Covid-19 outbreak spread rapidly throughout the world, including in the Sumenep district of Madura which was originally a green zone but when the Sumenep people living in the red zone area went to Sumenep, the Corona virus spread. The government's rapid response in dealing with the spread of Covid-19 had a negative impact especially in the economic sector. The emergence of this research is based on the number of people who have lost their jobs, which has an impact on people's incomes and affects people's consumption patterns. Islam teaches consumption ethics that have been established in the Qur'an and the Hadith. There are five principles of consumption in Islam, if applying these five principles in daily life can ease people's consumption in the Covid-19 era. First- the principle of justice, this principle emphasizes how to produce halal wealth and stay away from what is unlawful under any conditions including the conditions of Covid-19. Second- the principle of cleanliness, food must be good, healthy, clean and fit for consumption, not dirty or disgusting so that the body becomes healthy and fit. Third- The principle of simplicity, Islam teaches a life halfway between miser and wasteful, because good consumption can be found in the form of too miserly and too wasteful. Fourth- the principle of generosity, the Messenger of Allah states that the nature of ownership for a person is what is eaten and issued by Zakat, infaq and alms (ZIA). This principle teaches humans as social beings to share and avoid human greed that is home economicus. In Islam the use of income is not only for personal interests (individualistic), but there are elements of zakat, infaq and alms (ZIA) which are essentially elements of helping others, especially during the Covid-19 period where there was a decline in the economic sector. Fifth- the principle of morality, this principle teaches the meaning of thanking God by applying the practice of praying before and after eating. This study w

**Keywords:** Income Level- Consumption Patterns- Islamic Economic- Covid-19

**Topic:** Economics

[ABS-10]

**ONLINE LEARNING EVALUATION DURING THE COVID-19 PANDEMY IN ACCOUNTING DEPARTEMENT OF POLYTECHNIC STATE BANJARMASIN**

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**Abstract**

The outbreak of the Corona Virus Disease 2019 (Covid-19). Pandemic throughout the world, which was successfully rescued by the countries affected by the covid-19 pandemic, moved all activities that contained everyone by releasing a policy of physical distance. This is done to reduce the movement of the covid-19 pandemic that can be transmitted from various activities. Physical distance policy required for all work elements to work from home (WFH). No exception to the world of education which also stops the whole process of teaching and learning that has been done face-to-face and must change face to face in a virtual or brave. However, the virtual learning process that was carried out without any preparation in advance was resolved by various problems, both the instructor or student level it self. In accordance with the success of learning, there must be rules and cooperation between lecturers and students and with stakeholders in order to provide facilities that support bold lectures. On the other hand, the success of brave lectures during the COVID-19 crisis period also depends on the use of bold media that is appropriate for use. Therefore, this study aims to evaluate the brave learning related to the Accounting of the Banjarmasin State Polytechnic, especially the computerized accounting study program that can be used as an effective media for use during the COVID-19 pandemic.

**Keywords:** Online Learning, Virtual Learning, Education and COVID-19

**Topic:** Accounting

[ABS-11]

**Does Information Technology affect the Marketing Performance of Exporting Small and Medium Enterprises (SMEs) which depend on intermediaries ?**

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**Abstract**

This study aims to analyze the role of information technology in mediating entrepreneurial orientation and marketing orientation to improve SME's marketing performance. This research was conducted in the Greater Malang, East Java, Indonesia on registered exporting SMEs in the Department of Co-operatives of East Java from May to June 2019, with a sample of 50 exporting SMEs - but only 43 units returned the questionnaires. The research analysis utilized Partial Least Squares (PLS) method. The results showed that market orientation variables had a significant positive effect on entrepreneurial orientation. Market orientation variable has a significant positive effect on marketing performance. Entrepreneurial orientation variable does not significantly influence to marketing performance. Market orientation variable does not significantly influence to information technology. Entrepreneurial orientation variable significantly influence to information technology. The information technology variable has no significant effect on marketing performance. Market orientation variable does not significantly influence to marketing performance through information technology. The entrepreneurial orientation variable does not significantly influence to marketing performance through information technology. These result showed that in the condition of SMEs depend on intermediaries in exporting their products, the variables of entrepreneurial orientation, market orientation and information technology cannot develop optimally to support marketing performance. The objects of research are limited to the number of exporting SMEs in Greater Malang registered in the Department of Co-operatives in East Java Indonesia. The research implications are : first, the results can be a reference for the application of information technology, entrepreneurial orientation and marketing orientation for exporting SMEs in Greater Malang, and second , the results provide a guide for regional governments to

**Keywords:** marketing orientation, entrepreneurial orientation, information technology, marketing performance,SMEs, Greater Malang

**Topic:** Business



[ABS-12]

**Bibliometric Analysis on The Concept of Managing and Integrating ERP (Enterprise Resource Planning) in The MSMEs (Macro, Small and Medium Enterprises) Sector**

*Muhammad Bahit, Monika Handayani, Rudy Haryanto*

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Banjarmasin  
Business Administration Study Program, Politeknik Negeri Banjarmasin

**Abstract**

This study presents a Bibliometric Analysis study on the concept of ERP (Enterprise Resource Planning) management and integration in the MSMEs (Macro, Small and Medium Enterprises) sector and aims to analyze how ERP implementation in managing transactions and business planning is integrated in real time, in order to produce marketing strategies that have an impact on increasing business results MSMEs.

ERP is a computer-based system that is designed to process transaction management and business planning that is managed because it has many advantages such as information access, efficiency and automation of system control. Forty papers were published in Scimedirect, Springer and IEEE from 2015 to 2020 and classified based on the analyzed topics, namely ERP management and integration at MSMEs.

The results of the analysis indicate the need for strategies that can be developed to help MSMEs in managing their business and financial reports by using an ERP system that is simple and easy to understand.

**Keywords:** Bibliometric Analysis, ERP (Enterprise Resource Planning) and MSMEs (Macro, Small and Medium Enterprises)

**Topic:** Enterprise Resource Planning

[ABS-13]

**THE IMPACT OF AUDIT TENURE AND AUDITOR SWITCHING ON AUDIT DELAY WITH FINANCIAL DISTRESS AS THE INTERVENING VARIABLE**

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**Abstract**

The length of the audit may be the most important determinant affecting the timing of earnings<sup>^</sup> announcements and it has motivate this study to analyze the audit delay. Audit delay often occur in many companies. There are many reasons that caused an audit delay. This paper aims to investigate the factors that caused the audit delay, namely audit tenure, auditor switching, and financial distress. This study used a quantitative approach. The object of this research is a manufacturing company listed in the Indonesia Stock Exchange for three years from 2016-2018 with a total sample of 42 companies. Data are analyzed using Partial Least Square with SmartPLS 3.0 program. This study found that audit tenure has a negative impact on audit delay, whereas auditor switching has an effect on audit delay. Audit tenure and audit switching through financial distress does not affect audit delay. The theoretical implications of this study are as references to further research regarding to audit delay, signaling theory and compliance theory.

**Keywords:** Audit Tenure, Auditor Switching, Audit Delay, Financial Distress

**Topic:** Accounting

[ABS-14]

## **The Utilization of Research Gate for State Polytechnic of Malang Lecturers**

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State Polytechnic of Malang

### **Abstract**

Since research is one of the Three Pillars of Higher Education, lecturers should publish their research findings to public. A free site that facilitates academic publication is ResearchGate (RG). Objective of this study was to describe utilization of ResearchGate among lecturers of State Polytechnic of Malang. This study was a descriptive quantitative study where survey was employed as research method. The research instrument was questionnaire. Out of 580 questionnaires distributed, 72 were returned. The finding showed that 69% of the lecturers had RG account while the remaining 31% did not. The lecturers used RG to access current information on their respective field, increase publication, citation and readership as well as communicate and have discussion with other researchers. The result suggests that RG can be used to improve academic culture and quality in State Polytechnic of Malang.

**Keywords:** academic culture, ResearchGate, research, utilization

**Topic:** Social Science

[ABS-15]

**Developing A Speaking Website for Business English Students: an Attempt to Enhance Students' Speaking Skills and Promote Autonomous Learning**

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Politeknik Negeri Malang

**Abstract**

The demand from the future workplace has shifted the way teachers manage the classroom, from focusing more on the delivery of learning materials, to operate on varied resources to bring out new ideas and solve real life problems. The present research aimed to develop and evaluate a speaking website created to solve students' lack of easily-accessed self-study materials for Business English speaking skill that is in accordance with their curriculum and suitable for their English proficiency level. The method employed for the research is Design-Based Research (DBR) with four main stages namely- informed exploration, enactment, evaluation within a local context, and broader impact evaluation. The website developed consisted of ten topics chosen based on the needs analysis and literature reviews. The result revealed that the Business English speaking website provided varied sources for them to learn speaking independently, making them more autonomous in their learning process. The students also reported that the website helped them enhance their speaking skills as they have more materials and exposures to Business English vocabulary. Finally, they also agreed that the speaking website helped them learn speaking skills needed in their future workplace.

**Keywords:** Business English, speaking skill, website development, Business English speaking, autonomous learning

**Topic:** Business/Management Education

[ABS-16]

**Application of Eco Efficiency Analysis to Achieve Sustainable Development (Empirical Study of Wonolangan Sugar Cane Factory, Probolinggo)**

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**Abstract**

The research aimed to describe the application of eco efficiency analysis to achieve the sustainable development. The data analysis methods used (to examine how the company implemented eco efficiency) were screening method, assessment method, cost analysis method and decision making analysis method. This research used primary data comes from interviews (the interview was attend to get some information related with environment issue from the informant) and secondary data such as organizational structure, environmental management data regarding waste management, production data, accounting data specially in according environmental management cost, also the financial statement. The results of this study were Wonolangan sugar cane factory as a subject had applied an eco-efficiency concept. The calculation of Eco efficiency ratio and eco efficiency index<sup>s</sup> results that there were fluctuation value in several periods, it were caused the differences in treatment and policy that was occurred in related years. Besides performing calculations, qualitative step was taken to determine the company<sup>s</sup> position in keeping environmental management and it was indicate that the company had carried out procedures related to environmental and linear management processes with a series of procedures presented by the eco efficiency concept. Therefore, to improve the implementation of environmental management concept especially eco efficiency in the factory process, there must be a special scheme in the form of rules, capital, cooperation and clear agreements established by the government, state-owned enterprises, especially sugar factories, and the community as the basis for implementing the factory nationally.

**Keywords:** Eco efficiency, Application, Environmental, Management

**Topic:** Strategic Management

[ABS-17]

**The Influence of Intellectual Capital Corporate Social Responsibility and Good Corporate Governance on Banking Financial Performance in Indonesia**

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Universitas Muhammadiyah Sidoarjo

**Abstract**

This research aim to know the influence of Intellectual Capital, Corporate social Responsibility, and Good Corporate Governance affect on the financial performance of the banking company. The variables examined in this study were Intellectual Capital, Corporate social Responsibility, Good Corporate Governance, and financial performance. The sampling method used is the purposive sampling method. The number of companies that have been sampled in this research is a banking company that has been listed on the Indonesia Stock Exchange (IDX) a number of 15 banking companies. The data analysis method used in this study is double Linear regression. The results of the study stated that intellectual capital, corporate social responsibility, and good corporate governance both partially and simultaneously affect financial performance in registered banking companies on IDX.

**Keywords:** Intellectual Capital- Corporate Social Responsibility- Good Corporate Governance- financial performance

**Topic:** Accounting

[ABS-18]

**The Influence of Sharia Supervisory Board, Leverage, and Equitable Distribution Ratio on Earnings Management practices in Islamic Banking**

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**Abstract**

This study aims to explore the influence of the Sharia Supervisory Board, Leverage and Equitable Distribution Ratio on earnings management practices at Islamic Banking in Indonesia. The population in this study consisted of 15 Islamic Banking companies registered under the Financial Services Authority (OJK) during 2011-2018. The acquisition of a sample of 8 companies were determined through purposive sampling. The data were collected using the documentation method obtained from the company's published annual reports. The data were then analyzed using the Multiple Linear Regression analysis technique which was processed using of the SPSS.25 program. The results showed that simultaneously all the independent variables tested had a significant effect on the earnings management with Adjusted R Square value of 25.3%. Meanwhile, partially the Sharia Supervisory Board had no significant effect on earnings management, while Leverage and Equitable Distribution Ratio had a significant negative effect on earnings management. The significant influence of Leverage and Equitable Distribution Ratio proves that managers have a high consideration of the company's financial ratios in determining company policy. While the insignificant results from the other variabls show the weak oversight function of the Sharia Supervisory Board in Islamic Banking.

**Keywords:** Earning Management- Sharia Supervisory Board- Leverage- Equitable Distribution Ratio

**Topic:** Financial Management

[ABS-19]

**COMPUTER ANXIETY, COMPUTER ATTITUDE, COMPUTER SELF EFFICACY,  
AND ACCOUNTING KNOWLEDGE TOWARDS THE UNDERSTANDING OF  
ACCOUNTING STUDENTS USING ACCOUNTING SOFTWARE ACCURATE  
BASED**

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**Abstract**

This study aims to examine the effect of computer anxiety, computer attitude, computer self efficacy and accounting knowledge on student understanding using accurate software. By using a sample of 134 accounting students in 2017, partial test results of computer anxiety X1 and computer attitude X2 variables had no effect, but the X3 variable of computer self efficacy and X4 variable of accounting knowledge partially influenced the understanding using accurate based software.

**Keywords:** computer anxiety, computer attitude, computer self-efficacy, accounting knowledge

**Topic:** Accounting



[ABS-20]

## Use Of Chatbot On Online Store Website as Virtual Customer Service to Improve Sales

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### Abstract

The rapid development of information technology lately has entered almost all fields of life, this is marked by the number of computer users, both for the benefit of companies or businesses to things that are entertainment, education and health. An online store is an activity of purchasing goods or services through the Internet media so that sellers and buyers do not need to meet in person. In this case, Customer Service is needed to serve prospective buyers. The online shop used for case studies is batik. sell typical batik products in malang. In this study, the prototype of the Virtual Customer Service program through the knowledge base of A.L.I.C.E (Artificial Internet Linguistic Computer Agency) is one of the chatbot applications that is currently being developed. The knowledge base of A.L.I.C.E Chatbot is based on AIML (Artificial Intelligence Markup Language). This AIML causes Chatbot to integrate the received input into text. So there will be a conversation between potential buyers and Virtual Customer Service with the aim that if the answers in the database are not found, it will add new knowledge by searching for information relevant to the question on the destination website. In delivering information, it is easy for prospective buyers to directly ask about information available in online stores. With the use of chatbots that have been equipped with artificial intelligence, it makes it easy for users to get information from a database that is informed to potential buyers quickly with accurate answers about 87% of relevant questions and answers. It is hoped that this research can help prospective buyers find information about products to be purchased and improve services more optimally.

**Keywords:** Information, Chatbot, artificial intelligence, database.

**Topic:** E-commerce

[ABS-22]

**Meaningful Learning: Improving Students<sup>^</sup> Accounting Knowledge and Skills Through Learning Computer Accounting Practice Courses**

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**Abstract**

The aim of this research is to uncover the benefits of accounting software in improving students<sup>^</sup> knowledge and skills through meaningful learning of Accounting Computer Practice courses. Lecturers not only explain the technical use of accounting software in preparing financial statements, but also must broadly reveal the basic principles of business, basic assumptions, and accounting principles that underline the technical mechanisms of using accounting software. The empirical approach used in this research is in the form of direct experience in studying, observing, and teaching how to use accounting software in Computer Accounting Practice courses and linking it to existing knowledge in the cognitive structure of the students they have obtained from previous relevant subjects. Accounting software is developed based on basic business practices, basic assumptions, and accounting principles. Therefore, it has the capacity in the form of accounting knowledge inherent in every technical step that must be taken in preparing financial statements. From the beginning to the end of the technical preparation of financial statements such knowledge can be explained by lecturers to students so that learning becomes meaningful. For example, entering a company profile in the first of technical steps contains the knowledge about economic entity assumptions which means that business transactions and their owners are not interrelated. If these assumptions are not met, it is not possible to develop accurate financial statements. This assumption is a special problem for small family-owned businesses. So, beyond its benefits to facilitate the preparation of financial statements, accounting software has the capacity in the form of accounting knowledge that enables lecturers to carry out meaningful learning of Computer Accounting Practices to strengthen students<sup>^</sup> knowledge and skills.

**Keywords:** meaningful learning, accounting software, computer accounting practice courses

**Topic:** Accounting

[ABS-23]

## **The Identification of Historical Tourism Potential in the Re-Branding of Kajoetangan Village**

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### **Abstract**

The Kajoetangan area, is one of the economic centers in the city of Malang, East Java, Indonesia, during the Dutch colonial period. The Kajoetangan area is divided into corridors and village areas. The focus of this research is RW 1, 9 and 10 Kauman Village, Klojen District. This study aims to identify the potential for historical tourism in Kajoetangan Village. This study uses a qualitative approach using in-depth interviews, documentation and observation. Then the collected data were analyzed descriptively. The results showed that Kajoetangan Village has a large enough historical tourism potential. Thus, it is possible to re-branding from the center of the economy to become a historical tourist spot. There are several things that become obstacles in its development, including the low level of literacy of the people of Kajoetangan Village towards historical tourism. Therefore, in this study a recommendation can be made that efforts to increase community literacy and resource conservation are needed to save the potential of historical tourism resources from further damage.

**Keywords:** tourism resources, Kajoetangan Village, historical tourism

**Topic:** Tourism

[ABS-24]

**Visualizing Public Sector Accounting With Android-Based Augmented Reality During The Pandemic Covid-19**

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State Polytechnic of Malang

**Abstract**

In this research, we tend to describe an academic approach based on augmented reality (AR) and mobile technology (android) that has been developed with the aim to interact students in a very learning procedure relating to Public Sector Accounting during the pandemic covid-19. First of all, we describe the difficulties of the students with the ancient learning media to accomplish the learning outcome during this situation. The concept behind this research was to present students with a completely unique learning with their familiarisation with mobile technology and also their enjoyment using this technology to encourage their motivation and learning performance. Additionally, we tend to determine the first results of an online learning experiment to assess students' reaction to ARPUSEA (Augmented Reality on Public Sector Accounting) and find a sign of their motivation levels and easy use. Supported the study results, we find that students have positive response toward the ARPUSEA and that we claim ARPUSEA is also incorporated for the learning outcomes achievement in public sector accounting curricula.

**Keywords:** public sector accounting, augmented reality, mobile technology, android

**Topic:** Business/Management Education

**[ABS-25]**  
**ANALYSIS OF FACTORS IN SCIENTIFIC LEARNING MODEL TYPE  
DISCOVERY DEPARTMENT OF ACCOUNTANCY**

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Politeknik Negeri Malang

**Abstract**

Stimulus Organism Response Model (SOR) education is a Model that explains how a Stimulus is captured by the five Senses of learners (Organism), and then perceived, resulting in a response. Analysis of influences with many variables and many question items cannot be regressing directly. The purpose of this research is to produce a response, understand the SOR model in education. Research Objects Learning process Discovery Department of Accounting. This research method is a discrete statistic and factor analysis. Communication, E-module, motivation, psychomotor uncover and form a new contract as a factor affecting achievement. Findings, regression analysis factor is the right analysis. The results of the regression analysis factor have reduced/rotated to acquire new factor components. The results of the analysis of the matrix components are 2 factors formed: 1. Response factor and 2. Achievement factor- Faktor1 (function  $F1 = 0,933Y + 0,884Z + 0,803X2 + 0,7007X1$ ) and Faktor2 (function  $F2 = 0,812P2 + 0,782P1$ ). The result factor ( $F1 \& F2$ ) is rotated resulting in achievement function (Fungis  $P = 0,889Y + 0,863X2 + 0,834Z + 0,786X1$ ). Component variables in dimension this factor affects achievements in accordance with the SOR theory.

**Keywords:** Stimulus, response, dimensional factors

**Topic:** Business/Management Education

[ABS-26]

**Suddenly Online: the etiquette and phenomenon of online learning in the D3 (3-year diploma) Accounting of Poliban students**

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Politeknik Negeri Banjarmasin

**Abstract**

This research aims to explore the etiquette and phenomenon of online learning in D3 Accounting Poliban students. The learning process in the D3 Accounting environment has been running offline or directly. Yet along with the industrial revolution 4.0, online learning models must have been included in the learning curriculum. The presence of the covid-19 outbreak forced all learning activities to be carried out from home or online learning. Online learning requires effective and attractive virtual communication skills so that the achievements of accounting learning can be fulfilled, including in the environment of D3 Accounting of Poliban.

The analysis technique used is transcribing the results of interviews, then analyzed by indexing and contextual analysis in the form of understanding the context of the interview term. Then proceed with describing or narrating all contextual analysis of etiquette and the phenomena of online learning D3 Accounting Poliban students.

The result shows some constraints and complaints those appeared as inputs for improvement and certainly become enrichment for teaching method in the D3 Accounting Poliban curriculum.

**Keywords:** etiquette, online learning, virtual communication

**Topic:** Accounting

[ABS-27]

**Determinant Analysis To Predict Financial Distress of Micro, Small and Medium-Sized Entities in Malang City**

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**Abstract**

This study aims to analyze financial ratios that can predict financial distress in micro, small and medium-sized entities (EMKM) in Malang. With secondary data in the form of EMKM financial statements and binomial logistic regression data analysis techniques, the results show that the model is fit and the financial ratios that can be used to predict financial distress are the ratio of current assets / current debt, ratio of total debt / total assets, and ratio of net income / total assets. Results of the study shows that the working capital component in this case current assets are very important in its operational activities and asset turnover is expected to produce optimal profits so that the company's profitability is achieved. The company's debt policy in fulfilling investments in current assets must be carefully calculated so that there is no over-investment, which in turn will increase the costs incurred for the procurement and maintenance of these assets, thereby impacting profitability. Therefore, EMKM requires better management of its working capital.

**Keywords:** Financial Distress, EMKM, Malang City, Financial Ratios

**Topic:** Financial Management

[ABS-28]

**The Role of Enterprise Risk Management In Enhancing Firm Values: Evidence of companies listed on the Indonesia Stock Exchange**

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**Abstract**

The purpose of this study is to increase the level of importance of enterprise risk management has a positive influence on firm value. Firm value is an investor's perception of the company's financial performance. The financial performance of a company is often agreed with stock prices. Maximizing firm value is very important for the company. Increasing the firm value in accordance with the wishes of investors. Using the dataset 20 banking financial services companies that went public in Indonesia. The data collection period is from 2015 to 2019. Tobin's Q is used to measure the value of the company. Tobin's Q as a enterprise risk management, and other determinants are firm size, liquidity, leverage, profitability, international diversification, and related share ownership. Hypothesis testing with multiple linear regression. The findings of this study, there is a relationship between the application of risk management and corporate fundamentals on firm value.

**Keywords:** Enterprise Risk Management- Firm Size- Liquidity- Influence- Profitability- International Diversification- Majority Share Ownership- Firm Value

**Topic:** Business



[ABS-29]

**Design of Entrepreneurship Learning Model with Teaching Factory Method in Vocational Higher Education**

*Anik Kusmintarti, Sidik Ismanu, Moh. Abdullah Anshori*

State Polytechnic of Malang

**Abstract**

Abstract- The purpose of this study is to design a teaching factory learning model in Vocational Higher Education ^ . This research is a literature study. This study was conducted at Polinema Bakery. The stages of the study are as follows: (1) review the literature according to the research objectives- (2) Carrying out a survey of the bakery industry- (3) designing an entrepreneurial learning model using the teaching factory method- (4) determine the target model of teaching factory teaching methods- and (5) describe the entrepreneurship learning model with the Factory teaching method. The results of the study are 6-step Teaching Factory learning models, namely: (1) receiving orders, analyzing orders, stating readiness to work on orders, working on orders, carrying out quality control, and handing orders.

**Keywords:** Entrepreneurship Education, Learning model, Teacing Factory, Vocational Higher Education

**Topic:** Entrepreneurship

[ABS-30]

## **SOCIAL RESPONSIBILITIES: STUDY ON MINING COMPANIES IN INDONESIA**

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Politeknik Negeri Malang

### **Abstract**

This paper aims to portray the social responsibility disclosure in the sustainability reporting of state-owned enterprises in Indonesia. Content analysis is used as a research method, this method is completed throughout symbol coding from the 22 of Sustainability Reporting of Mining Enterprises listing in Indonesia Stock Exchange in the year 2018 & 2019. The afterward step is verifying the symbol or message systematically, then construing the results. The research discoveries show that all the companies in this research are committed to the social aspect. The greatest social aspect reveals is to support the communities and other stakeholders in the long term socio-economic development emphasize on education. The next important aspect is to improve the life quality of the communities by continuously expanding impacts, following by plan, and apply community encouragement programs that are essential and powerfully impactful. Further, the corporates also give more attention to connect with the nearby communities and create significant changes for well living standards. Meanwhile, this study is qualitative research, it suggested for the upcoming research to develop in quantitative research.

**Keywords:** social responsibility, sustainability reporting, education

**Topic:** Accounting

[ABS-31]

**Islamic Mini Banking Laboratory Management System: A Comparative Study**

*Nur Indah Riwijanti, Kartika D.S. Susilowati, Riezky Amalia*

Politeknik Negeri Malang

**Abstract**

The aim of this paper is to explore the management model of the Islamic mini banking laboratory for higher education institutions. Data collected on the basis of interviews with five higher institutions in East Java and Central Java. The result shows that the management model was varied- while the three institutions considered the activities in the Islamic mini bank laboratory to be a practical aspect related to specific Islamic banking subjects in the curriculum, the other two institutions did not relate it to any subject, but rather to additional important experience and skill for students. Related to challenges in the management of the laboratory, there were challenges related to inadequate facilities such as computers, suitable laboratory rooms, generators for electricity replacement when power is out and technical problems in the use of the Islamic mini bank computer application provided by an Islamic bank. To improve student services, some future plans include developing Mini Bank's active practices in real-money banking, developing a university level online system, and providing students with certification skills.

**Keywords:** Islamic, mini, banking, laboratory, higher institutions

**Topic:** Business/Management Education

[ABS-32]

**Does Border Strength Affect Work-life Balance and OCB: Empirical Studies at Higher-Educational Institutions**

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State Polytechnic of Malang

**Abstract**

This study aims to examine and analyze the effect of border strength on work-life balance and organizational citizenship behavior based on gender and marital status as a control for permanent lecturers at the State Polytechnic of Malang, Indonesia. The number of respondents in this study were 200 people chosen by simple random sampling. The analytical tool used is SEM with the WarpPLS approach. The results show that border strength has a significant negative effect on work-life balance. Border strength also has a significant negative effect on organizational citizenship behavior. Work-life balance, in other hand, has a significant positive effect on organizational citizenship behavior. The results of this study are beneficial for State Polytechnic of Malang's leaders in designing border strength policies, so that the lecturers feel comfortable in living their work-family life and increase the extra role of lecturers for the institution.

**Keywords:** Border strength, work-life balance, organizational citizenship behavior

**Topic:** Human Resource Management

[ABS-33]

**Analysis on The Effect on Company Size, Company Type, and Profitability to Sustainability Report Quality Based on GRI Index**

*(1) Fadilla, Baby - (2) Eltivia, Nurafni - (3) Winarto, Edi*

State Polytechnic of Malang

**Abstract**

The aim of this research is to examine the effects of company size, company type, and profitability to sustainability report quality based on GRI Index. The population of this research is BUMN companies that publish sustainability report in 2015-2018. Based on purposive sampling method, the number of sample companies is 12 companies. The data used in this research is sustainability report, and annual report. The GRI index used is GRI-G4 index and GRI Standards. The analysis technique used is content analysis and hypothesis test using the SPSS program. Results of this research indicate that there are differences hypothesis results between report using GRI-G4 index and those using Gri Standards. In report that use GRI-G4 index, all independent variables showed no effect on sustainability report quality. Whereas in report that use GRI standards index, profitability have a positive effect on sustainability report quality, company size and company type showed no effect on sustainability report quality.

**Keywords:** Sustainability Report, GRI Index, Company Size, Company Type, Profitability

**Topic:** Accounting

[ABS-34]

**The Effect of Earning Management on Stickiness Cost Level on Consumption Goods Industry Companies Listed on the Indonesia Stock Exchange in 2016-2018**

*(1) Fajariwati, Heni- (2) Eltivia, Nurafni- (3) Amalia, Riezky*

State Polytechnic of Malang

**Abstract**

The purpose of this research is to identify whether SG&A costs are sticky and analyze whether earning management practices can reduce the level of stickiness costs. The population of this research is the consumer goods industry sector companies listed on the Indonesia Stock Exchange in 2016-2018. Samples were selected using purposive sampling technique, with a total sample used were 25 companies. The analysis model used was multiple linear regression processed using SPSS version 25. This research found that SG&A costs increased by 1.077 percent when sales increased by 1 percent. Meanwhile, when sales fell by 1 percent, SG&A costs decreased by -0.0407 percent. The results of this research also show that earning management can reduce the level of stickiness cost by upward earning management practices.

**Keywords:** Stickiness Cost, Earning Management, Discretionary Accrual, SG&A Cost.

**Topic:** Financial Management

[ABS-36]

**Analysis of funding decisions as a mediation of the effect of investment decisions on firm value with economic growth rates as a moderating variable (Studies on Manufacturing Companies on the Indonesia Stock Exchange)**

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State Polytechnic of Malang

**Abstract**

Investment decisions are the use of investment opportunities that a company has. The right investment decision can provide market capitalization value to company value. Investment decisions are a mediating variable for funding decisions on firm value. Furthermore, economic growth moderates funding decisions on firm value.

This study aims to examine and analyze (1) the indirect effect of investment decisions mediated by funding decisions and their effect on firm value (2) the effect of investment decisions on firm value moderated by economic growth.

This research was conducted at manufacturing companies listed on the Indonesia Stock Exchange (IDX) with data from 2015 to 2018. The data was collected using purposive sampling technique based on population criteria. The research sample companies are saturated or census samples and the number of research samples is 15 companies. The data analysis method is Path Analysis and Sobel Test which are used to test the investment opportunity set mediation variable.

The research finding is that the effect of funding decisions as a mediation of the effect of investment decisions on firm value is not significant. The second finding is that the effect of investment decisions on firm value is moderated significantly by economic growth.

**Keywords:** Firm value, investment decisions, funding decisions, economic growth

**Topic:** Financial Management

[ABS-37]

**Analysis of the Investment Opportunity Set as a Mediation of the Influence of Capital Structure on Firm Value with Economic Growth as a Moderation variable. (Study on Manufacturing Companies on the Indonesia Stock Exchange)**

*Yusna, Sugeng Sulistiono*

State Polytechnic of Malang

**Abstract**

This study aims to examine and analyze (1) the indirect effect of capital structure on firm value through investment opportunity set mediation, (2) the direct effect of capital structure on firm value which is moderated by economic growth. The sample of this research is manufacturing companies listed on the Indonesia Stock Exchange (IDX) with the data period 2015 to 2018. The data was collected using purposive sampling technique with population criteria. The research sample companies are saturated or census samples and the number of research samples is 15 companies. The data analysis method is Path Analysis and Sobel Test which are used to test the investment opportunity set mediation variable.

The results showed that the effect of capital structure on firm value was mediated significantly by IOS. Meanwhile, economic growth significantly moderates the effect of capital structure on firm value.

**Keywords:** Firm Value, investment opportunity set, capital structure, economic growth

**Topic:** Financial Management



[ABS-38]

**How Machine Learning and Robotic Process Automation can Improve the Performance of Company?**

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**Abstract**

The aim of this paper to reveal how the technology revolution can give benefit in business. The industry revolution already brings artificial intelligence, machine learning, internet of things in our life. This paper will review the use of machine learning and robotic process automation in a business. This research is qualitative method and employ review literature. There are some references used in this research, and these are published between 2016 until 2019. From this research, machine learning can help the company to predict or forecast the future situation based on historical data. It can help management to make better decision. Moreover robot process automation can help company to operate more efficient. The company can also combine machine learning and robot process automation, so it is not only doing routine task, but also can response the changing situation and make simple decision.

**Keywords:** Machine Learning, Robot Process Automation, Perfomance

**Topic:** Accounting

[ABS-39]

**The Effect of Due Professional Care, Integrity, Confidentiality, and Independence on Audit Quality (An insight of Auditors in East Java during Pandemic)**

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**Abstract**

This study aimed to analyze the effect of due professional care, integrity, confidentiality, and independence on audit quality. Moreover, define the most required topic of advanced professional training related to increase the professionalism of auditor which was appropriate in this pandemic. The object of the research were public accountant firms in East Java, Indonesia. The data were collected through questionnaires which was conducted during the pandemic. Based on the sample collection using purposive sampling method, the number of samples from this study were 14 public accountant firms. The analytical method used was multiple linear regression which was processed using SPSS 25. The results showed that the due professional care and integrity variables had effect on audit quality. On the other hands confidentiality and independence had no effect on audit quality. In addition, all of variables had significant effect on audit quality simultaneously. Moreover, the result based on top of mind questionnaires model showed that the most required advanced professional training topic was quality assurance system topic which was appropriate in this pandemic. The result of this study was expected to help the manager or stakeholder who require the information on financial statement to make sure the quality of audit result thus could make a reliable decision and could be the consideration of internal management on Public Accountant Firms to adjust the quality assurance system of audit process during this pandemic.

**Keywords:** Due Professional Care, Integrity, Confidentiality, Independence, Audit Quality, Advanced Professional Training

**Topic:** Auditing

[ABS-40]

**Analysis of Cash Flow Components, Gross Profit, Earnings per Share on Stock Returns  
Manufacturin Company Listed in The Indonesian Stock Exchange from 2016 until 2018**

*Nur Azizah*

State Polytechnic of Malang

**Abstract**

operating, cash flow investing, cash flow financing, gross profit, and earnings per share toward stock return. The populations are 144 manufacturing companies listed in the Indonesia Stock Exchange from 2016 until 2018. Thirty-two samples are selected as the sample by using Purposive Sampling Method. The data required are the company's annual reports. The data were collected with documentation method. The data are analyzed with Multiple Linear Regression. The analysis on cash flow operating results 0.097. It means the cash flow operating has no significant effect on stock return. The analysis on cash flow investing results 0.125. It means the cash flow investing has no significant effect on stock return. The analysis on cash flow financial results 0.194. It means the cash flow financial has no significant effect on stock return. And the analysis on gross profit result 0.152. It means the gross profit has no significant effect on stock return. Meanwhile the analysis on earning per share result 0.00. It means the earning per share has significant effect on stock return, because the company stock return is sourced from earning per share. Based on the analysis, it can be concluded that cash flow components and gross profit are not sources of reference for investors in making investment decisions and the number of earning per share is the main target in the company's annual report to attract investor interest.

**Keywords:** Cash flow components, Gross Profit, Earning Per Share and Stock Return

**Topic:** Financial Management

[ABS-41]

**Web-Based Excellent Internship System (EIS) as Interconnected Media to Maintain Student Capabilities During Pandemic Era**

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**Abstract**

The use of technology to facilitate educational activities amid the Covid-19 pandemic era is becoming an urgency in the academic world today. This is intended so that the teaching and learning process remains conducive, including the process of internship activities that must be followed by students. Continuing our previous studies to build more modern and suitable internship program, we build an internship system called Excellent Internship System (EIS). This internship system is based on a website platform that can be adopted in higher education institutions. The platform has been developed through the Research and Development (R&D) method with five IT and education experts, as well as thirty students who have taken internships during the Covid-19 pandemic in 2020. The EIS platform was developed by considering user-friendly aspects, easy access for lecturers, students, and even the institutions where internships were hosted, therefore it is also could be the supportive facility for the internships process.

**Keywords:** Learning methods, technology usage, accounting students, new normal living, Covid-19 pandemic

**Topic:** Business/Management Education

[ABS-42]

**Detecting Moderating effect of Good Corporate Governance to the relationship between Intellectual Capital and Firm Value**

*Hesti Wahyuni- Erlin Melani- Apit Miharso- Zakiyatul Fuadiyah.*

State Polytechnics of Malang

**Abstract**

Intellectual Capital as an intangible asset of an organization should increase the firm value. The effect of intellectual capital to firm value will increase rapidly whenever supported by robust implementation of Good Corporate Governance (GCG). This study is performed to observe moderating effect of GCG to the intellectual capital impact on firm value. From the 90 initial population banking institutions listed in Indonesian Stock Exchange companies, by using purposive sampling method, were selected 29 companies as the samples for the period of 2016-2018 and Partial Least Square (PLS) is used to analyze the data. This research summarized that intellectual capital had a positive significant effect on financial performance. This study proved that GCG has moderating effect to the relationship between intellectual capital and firm value as well.

**Keywords:** Intellectual capital, Good Corporate Governance, firm value.

**Topic:** Accounting

[ABS-43]

## **Weaknesses and Strengths of Online Learning Due to Covid-19 in Student Perspectives**

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### **Abstract**

The aims of this paper was to determine the advantages and disadvantages of online learning due to the Covid-19 pandemic from a student perspective. The pandemic has shifted various dimensions of human life. The shift in the direction of life is a stage for humans to adapt to the current situation and conditions, so that humans will find a new pattern of life is we known as New Normal Live. The world of education also feels the impact that is felt on the implementation of education. During the pandemic, the world of education, especially higher education, has transformed the learning system into full online learning. It is at this moment that an analysis of the advantages and disadvantages of online learning is needed based on the perspective of students as actors who feel the impact of these changes directly. The method in this research used a narrative approach. The data collection technique begins with distributing a form containing short answer questions via Google Form. This research was conducted on students at one of the state universities in Indonesia, with the selection of informants based on the representation of each department in the university's department. The research data is processed based on the results of studies and focus group discussions (FGD) related to the implementation of online learning during the Covid-19 Pandemic. The results showed that the flexibility of time in implementing online learning provides an opportunity for students to manage their study time because they are not have to come to campus to receive material / information by the lecturers. In addition, they will not miss the material because the material has been well documented, so that at any time they can repeat the material outside the time agreed upon with the lecturer. Meanwhile, the weakness of online learning include: students often experience internet network disruptions so that it can interfere with the implementation of online learning, especially when it is done syn

**Keywords:** Covid-19, Online Learning, Student Perspective

**Topic:** Business/Management Education

**[ABS-44]**  
**BUSINESS IN THE NEW NORMAL ERA: DISCLOSURE OF ACCOUNTING  
PRACTICE AT MSMEs IN MALANG CITY**

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**Abstract**

The Covid-19 pandemic currently requires business in various fields (including MSMEs) to adapt to the new normal life. This also has an impact on maximizing the use of accounting as the main finance media. Given the large contribution of the MSMEs activities, the owner of the business should develop an adequate accounting process to maintain the supervision of the business activities. Through the data collected by interviews and focus group discussions, this study describes the understanding and practice of accounting at MSMEs in Malang City. In fact, MSMEs don't understand much about accounting and still find it difficult to practice it in financial management. This condition occurs because there are very few guidelines that describe accounting practices in MSMEs. The results of the study suggest the need of a accounting practice model and guidelines according to the conditions of the MSME in the new normal era. The implementation of accounting is believed to be able to improve the quality of MSME financial management. Good financial management is very important, given the difficulty of a business surviving in the era of the Covid-19 pandemic.

**Keywords:** accounting, financial management, MSMEs, practice, guidelines

**Topic:** Business

[ABS-45]

**The Influence of Work Motivation and Work Satisfaction to Employees Organizational Commitment (A study on PT. Yodya Karya (Persero) region III of Jakarta)**

*Susinah Kuntadi (a) and Indra Sasangka (b)*

Stie Ekuitas Bandung (a)  
Stie Muhammadiyah Bandung (b)

**Abstract**

This research aims to determine the organizational commitment of employees of PT. Yodya Karya (Persero) Wilayah III DKI Jakarta which is influenced by work motivation and job satisfaction. This research uses a descriptive method of verification with a quantitative approach. The sample used was all employees with a total of 33 people. The analysis model used is multiple linear regression with the help of the statistical data processing program SPSS V. 23.

The results of the research state that there is a positive effect of work motivation and job satisfaction on organizational commitment both simultaneously and partially. Simultaneously the value of  $F_{hitung} = 19.555$  is greater than  $F_{table} = 3.316$ . Partially, each  $t_{hitung} = 2.29$  and  $4.550$  is greater than  $t_{table} = 2.042$ .

Work motivation can affect organizational commitment by 15.1%. Job satisfaction can affect organizational commitment by 41.5%. Work motivation and job satisfaction can affect organizational commitment by 56.6%, while the remaining 43.4% is influenced by other variables not included in this research model.

**Keywords:** work motivation, job satisfaction, organizational commitment.

**Topic:** Human Resource Management



[ABS-46]

**Pengaruh Faktor Eksternal terhadap Kelangsungan Usaha UMKM Kota Medan pada Saat Pandemi COVID 19**

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POLITEKNIK NEGERI MEDAN

**Abstract**

Adapun tujuan dari penelitian ini adalah untuk mengetahui bagaimana pengaruh faktor eksternal yang berupa akses pasar, iklim usaha dan keterbatasan finansial para UMKM di Kota Medan terhadap kelangsungan usaha pada saat pandemi COVID 19 ini. Dengan adanya hasil dari penelitian ini sebagai masukan pada pihak terkait khususnya pemerintah dan perbankan dalam membantu kelangsungan usaha para UMKM tersebut. Ekonomi Indonesia adalah ekonomi UMKM karena menyumbang lebih dari 60% PDB Indonesia, 70% dari seluruh usaha yang ada di Indonesia berasal dari UMKM. Dengan demikian UMKM harus dibantu untuk kelangsungan usaha mereka apalagi dengan adanya kejadian faktor eksternal seperti pandemi COVID 19 ini. Metode penelitian Deskriptif Kuantitatif digunakan dalam penelitian ini dengan memberikan wawancara dan pertanyaan-pertanyaan berdasarkan indikator pada variabel bebas dan terikat. UMKM yang diteliti adalah pada Usaha kuliner, Travel dan Konveksi yang mendapatkan kredit dan tidak dalam pembiayaan Perbankan. Variabel bebasnya adalah akses pasar (X1), iklim usaha (X2) dan keterbatasan finansial (X3). Variabel terikatnya adalah kelangsungan usaha (Y). Hasil penelitian adalah bahwa pengaruh faktor eksternal terhadap kelangsungan usaha pada UMKM yaitu faktor Iklim Usaha, Terbatasnya Akses Pasar dan Keterbatasan Finansial mempengaruhi keberlangsungan usaha pada UMKM bidang Travel dan Konveksi. Sedangkan pada sektor kuliner mereka mampu untuk mengantisipasi keterbatasan yang ada dikarenakan pandemi Covid 19 ini dengan melakukan perubahan strategi pemasaran. Karenanya pemerintah haruslah mengambil kebijakan yang dapat mendukung UMKM sektor Travel dan Konveksi untuk terus melanjutkan usahanya

**Keywords:** Faktor Eksternal, UMKM, Kelangsungan Usaha dan Pandemi

**Topic:** Business

[ABS-47]

**Analysis of Investment Feasibility Study in Drinking Water Supply System (SPAM) in Gresik (Case Study of PDAM Gresik).**

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**Abstract**

The objective of this study was to examine the feasibility of an investment in the project of drinking water supply system (SPAM) in Gresik. The type of research used is applied research. The research methods used were: (1) Net Present Value (NPV) method, (2) Internal Rate of Return (IRR) method, and (3) Payback Period (PP) method. The results of the feasibility study analysis in terms of capital budgeting analysis using the Net Present Value (NPV) method show that the feasibility is positive and the percentage value of the Internal Rate of Return (IRR) is greater than the percentage value of the Weighted Average Cost of Capital (WACC) then the System project The Drinking Water Supply (SPAM) is declared to be feasible to operate. From the results of the analysis of the payback period with the Payback Period method is smaller than the specified investment period, then in terms of capital budgeting declared feasible.

**Keywords:** Analysis of project feasibility studies, investment

**Topic:** Financial Management

[ABS-48]

**Pengaruh Faktor Fundamental dan Ekonomi Makro terhadap Harga Saham  
Perusahaan Sektor Pertanian yang terdaftar di Bursa Efek Indonesia Periode 2016-  
2018**

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**Abstract**

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh Faktor Fundamental dan Ekonomi Makro terhadap Harga Saham secara parsial dan simultan pada Perusahaan Sektor Pertanian yang terdaftar di Bursa Efek Indonesia Periode 2016-2018 berdasarkan Earning per Share (EPS), Return On Assets (ROA), Dividend Per Share (DPS), Debt to Equity Ratio (DER), Dividend Yield, Harga Minyak, dan Kurs. Perusahaan dalam sektor pertanian yang diteliti terdiri dari 12 Perusahaan Sampel. Penelitian ini menggunakan analisis regresi berganda. Hasil penelitian menunjukkan bahwa secara parsial variabel EPS, DPS, dan DER memiliki pengaruh yang signifikan terhadap harga saham. Dan secara simultan variabel penelitian memiliki pengaruh yang signifikan terhadap harga saham. Hasil penelitian ini diharapkan dapat membantu investor dalam mengambil keputusan berinvestasi serta memberikan saran yang berguna bagi perusahaan dalam peningkatan laba dan harga saham perusahaan

**Keywords:** Earning Per Share (EPS)- Return On Assets (ROA)- Dividend Per Share (DPS)- Debt to Equity Ratio (DER)- Dividend Yield- Harga Minyak- Kurs

**Topic:** Financial Management

[ABS-49]

**Story Telling as an Alternative of Teaching (Critical) Accounting Theory**

*Ari Kamayanti*

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**Abstract**

This paper explores the use of story telling as an alternative to teaching accounting theory. The method employed was story telling creation comprising all important issues of accounting theory such as conceptual framework, principles of accounting, and purpose of accounting. Narrative approach was also employed to portrait students' response to such teaching mode. The use of story telling will make it possible to encompass debates relating to those issues in a more interactive and enjoyable manner. Empirical findings in an accounting magister class indicated that through story telling, students can better understand accounting theories as well as simultaneously awaken their critical thinking.

**Keywords:** accounting education- story telling- accounting theory- qualitative research

**Topic:** Accounting

[ABS-50]

**RELEVANT ACCOUNTING INFORMATION SYSTEMS: USER PERSPECTIVE  
AND INFORMATION SYSTEM DESIGNERS**

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**Abstract**

This study aims to understand users and information system designers in designing and implementing relevant accounting information systems. Qualitative research is selected using an interpretive approach that focuses on exploring awareness from the perspective of users and accounting information system designers. The results showed that system users realized the importance of using accounting information systems to anticipate the number of transactions and errors in recording. From the system designer side, the designed information system must adapt to the conditions and culture of the system users. The relevant accounting information system occurs when the system implementation is based on mutual understanding and commitment between the user and the system designer.

**Keywords:** Accounting Information Systems- Relevant- System Designer- System Users- Interaction- commitment

**Topic:** Accounting

[ABS-52]

**GROWING UP VALUE OF ENTREPRENEURSHIP SINCE EARLY THROUGH  
LEARNING ACTIVITIES OUTING CLASS ON STUDENTS OF ELEMENTARY  
SCHOOL KARANGBESUKI 3 MALANG CITY**

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**Abstract**

The Ministry of Education and Culture encourages entrepreneurial growth through entrepreneurship learning curricula, from early childhood to university level. Entrepreneurship is not only limited to the ability to do a business, but also shapes a person's character to be more creative, innovative and so on. These characters are needed to encourage creativity and achievement in children so that they have competitiveness in facing the industrial era 4.0.

The purpose of this research is to instill entrepreneurial values from an early age through activities outing class in the form of cooking classes. The results of Meredith's (1996) study show that the characteristics of an entrepreneurial spirit are self-confidence, task and result-oriented, risk-taking, leadership, originality, and future-oriented. Therefore, it is very important to instill an entrepreneurial spirit from an early age, so that children are able to produce something different and be able to compete in the future.

This research uses participatory action research methods carried out in 4 cycles, namely planning, implementing, observing, and reflecting. This research was conducted on 4th grade students of elementary school Karangbesuki 3 Malang City - East Java, Indonesia. There are 47 children as a participant. For 6 months, 4 research cycles were carried out.

The result of this study based on reflections and observations in this study shows the prominent entrepreneurial values possessed by students, including: creative, innovative, responsible, leadership, communicative, cooperative, feel curious, honesty, task oriented, and Internal locus of control. The factors driving the growth of entrepreneurial values in students include: the learning media used, the learning process carried out, direct practice, cooperation between teachers and parents, and the surrounding environment (family, friends, the surrounding community).

**Keywords:** entrepreneurs skills, action research, entrepreneurship, cooking class.

**Topic:** Entrepreneurship

[ABS-53]

**Testing Factors is Used to See the Effect on the Fraudulent Financial Reporting in the perspective Fraud Pentagon Theory**

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**Abstract**

This research aims to analyze the factors that encourage fraudulent financial reporting in the perspective of a fraud pentagon theory. This research analyze the influence of variables pressure which proxied by using financial targets and financial stability, the opportunities which proxied by ineffective monitoring and the turnover on the leader of the internal auditor, the rationalization which proxied by the change of external auditors, the ability which proxied by the change of directors, and the arrogance which proxied by the frequent number of CEO's picture displayed in the annual report to fraudulent financial reporting as measured by the fraud score model. This research uses a quantitative method with a descriptive research type. The populations of this research are the company's sector of property sector, real estate, and building construction company listed on the Indonesian Stock Exchange from the 2016-2018 periods. The total sample of this research is 53 companies. The sampling technique used is a purposive. The data analysis used is using multiple linear regression analysis methods with SPSS 25 software. Based on the multiple regression analyses, the results show that variable financial target, variable financial stability, and the change of external auditors are having a significant effect on fraudulent financial reporting. Meanwhile, variable ineffective monitoring, turnover on the leader of internal auditor, change of directors, and the frequent number of CEO's picture displayed in the annual report have no significant effect on fraud in financial reporting.

**Keywords:** fraud, fraud pentagon, fraudulent financial reporting

**Topic:** Finance

[ABS-54]

**The Effect of Individual Morality, Information Asymmetry, Effectiveness Of Internal Control, and Conformity of Compensation on Level of Accounting Fraud of Village Government**

*(1) Ari Kamayanti (2) Sidik Ismanu*

Accounting Department-State Polytechnic of Malang

**Abstract**

This research has a purpose to examine factors that affect the level of accounting fraud. The population of this research was employees who work in 10 villages in Kesamben District, Blitar Regency. The approach used in this research was a mixed method, in which a qualitative approach was used to strengthen quantitative findings. The data were taken by directly spreading questionnaires to the respondents and there were 40 questionnaires and also the answers from the interview with the village head of Kemirigede. The data analysis used SmartPLS 3.0. The result of this research shows that individual morality positively affects accounting fraud. Besides that the result of this research shows that the information asymmetry, effectiveness of internal control, and conformity of compensation not significant towards accounting fraud. The result if the interview also support these findings.

**Keywords:** information asymmetry, effectiveness of internal control, conformity of compensation, level of accounting fraud, individual morality

**Topic:** Accounting



[ABS-55]

**Accounting Treatment of Crypto Currency based on Standard in Indonesia**

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**Abstract**

The purposes of this research are to find out and to explore accounting treatment of crypto currency based on the government accounting standard and development of crypto currency in Indonesia. This research is conducted by using literature review and interview as a data source with three informants. This research is pure qualitative descriptive type and using data analysis technique. The results of the research that has been done is that so far there has not been a definite accounting treatment of crypto currency transactions in Indonesia. The result of this research also revealed that at present the development of crypto currency in Indonesia is growing rapidly with the appearance of traders and exchangers every time as evidence, but the development is not balanced without any definite rules and policies regarding crypto currency.

**Keywords:** Accounting, Crypto Currency, Indonesia

**Topic:** Accounting

