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The 8th Annual AMBEC

PROGRAM BOOK

September 2026

Annual Management Business and Economics Conference

"Business Beyond Borders: Resilience, Sustainability, and Innovation in the Asia-Pacific"

PROGRAM BOOK

AMBEC 2026

September 17th - 18th 2026

“Business Beyond Borders: Resilience, Sustainability, and Innovation in the Asia-Pacific"

Organized by:
State Polytechnic of Malang

Keynote Speakers

Prof. Dr. Julian Ming-Sung Cheng

National Central University, Taiwan

Dr. Brian Fairman

The Cairns Institute, James Cook University, Australia

Prof. Dr. I Wayan Edi Arsawan, S.E., M.M.

State Polytechnic of Bali, Indonesia

Dr. Nurafni Eltivia, S.E., M.SA

State Polytechnic of Malang, Indonesia

Dr. Dra. Rr. Tri Istining Wardani, M.IB., M.BA

State Polytechnic of Malang, Indonesia

FOREWORD FROM BUSINESS ADMINISTRATION DEPARTMENT HEAD

Welcome to AMBEC 2026!

On behalf of the organizing committee, it is my distinct honor to welcome you to **The 8th Annual Management and Business Economics Conference (AMBEC)**.

This year, our focus centers on **"Business Beyond Borders: Resilience, Sustainability, and Innovation in the Asia-Pacific."** As we gather virtually, this theme underscores our collective responsibility to design flexible, future-proof economic and managerial frameworks that create shared prosperity across our regions.

This program book is your complete guide to our two-day agenda, featuring insightful keynote addresses from global experts and diverse parallel presentation tracks. We hope the research shared over these next two days sparks fresh academic discourse and provides actionable insight for industry practitioners.

Thank you to our co-hosts, reviewers, and dedicated team at Politeknik Negeri Malang for bringing this event to fruition. Most of all, thank you to our delegates for contributing your expertise to this vital global dialogue.

Malang, 15 September 2026

Head of Business Administration Department
Politeknik Negeri Malang

Table of Contents

September 17th - 18th 2026

AMBEC 2026

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1. We will use the Zoom Conference Webinar. Please make sure your zoom is updated to the latest version.
2. The parallel presentation will be conducted in breakout rooms. We will share access to each breakout room live in 10 minutes before the presentation time. Please stay in the main conference room to get the necessary updates. You do not need to access any links/URLs to get admitted to parallel session.
3. If you are presenting live in the parallel session, please be in the virtual room NO LESS than **5 minutes** prior to your time slot. Please do a technical checking once you are in the room.
4. The time allocation for each presenter in parallel room is 15 minutes comprising approximately 10 minutes for the presentation followed by 5 minutes for a question-and-answer session.
5. It is recommended to send your PowerPoint to the committee in ppt or pptx format to minimize delays and computer hassle. In the event of a problem, the co-host can then easily share your slides for you.
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7. As a speaker, please note that you will be live as soon as you open your microphone and/or your camera after being promoted as such by the moderator. Registered attendees will be able to hear you automatically. There will be a moderator to assist you with the technical matters.
8. All questions from the audience will be in writing, under the chat button at the bottom of the zoom window, and they can be viewed in real-time during the talks or read by the moderator once it is time for Q&A. Questions from the audience once will be asked through the Q&A chat and will be read out by the session chair.
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10. Certificates will be sent via email to the presenters within a week after the conference.

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3. When entering the parallel session, you must identify yourself with the following template: **[Participant-Full name]**
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5. Participant are encouraged to join session at least 5 minutes before the presentation starts.
6. During the Keynote and parallel session, participants are encouraged to engage in the discussion by writing questions for the presenter in the chat box. The questions will be read by the moderator and answered by the speaker during the Q&A session after the presentation.
7. Certificates will be available via email to the participants within a week after the conference.

CONFERENCE SCHEDULE

The following is the Zoom link for the two-day AMBEC Conference. This zoom link is for all sessions of the conference.

Zoom Meeting Link:
https://us06web.zoom.us/j/88249480980?pwd=niTzljXmkqbZPa74GkHPfjnN7ndgcs.1
ID Rapat: 882 4948 0980
Kode Sandi: ambec2026
Virtual Background Link:
https://drive.google.com/file/d/1OhuyZLLWMamYhtRUxm04Jun1Uirzr8GT/view?usp=sharing

DAY 1: THURSDAY, 17 SEPTEMBER 2026

TIME (WIB)	DURATION	SCHEDULE	PIC / SPEAKER
07.30 - 08.00	30 min	Registration + Technical Check	**AMBEC 2026 Committee**
08.00 - 08.10	10 min	OPENING BY MC	**MC / Master of Ceremony**
08.10 - 08.20	10 min	Opening Speech by Director of Polinema + Prayer	**Director of Polinema**
08.20 - 08.25	5 min	*Moderator Introduction + Introducing Keynote Speaker 1*	**Moderator**
08.25 - 09.25	60 min	**KEYNOTE SPEAKER 1 (45 min presentation + 15 min Q&A)**	**Prof. Dr. Julian Ming-Sung Cheng (Taiwan)**
09.25 - 09.30	5 min	*Introducing Keynote Speaker 2*	**Moderator**
09.30 – 10.30	60 min	**KEYNOTE SPEAKER 2 (45 min presentation + 15 min Q&A)**	**Prof. Dr. I Wayan Edi Arsawan, S.E.,M.M. (Politeknik Negeri Bali)**
10.30 – 10.40	10 min	*Preparation For Parallel Session*	**Committee**
10.40 - 12.40	2 hr	PARALLEL SESSIONS 1 (Breakout Rooms)	**Moderator & Presenter**
12.40 – 13.40	60 min	*Break (Prayer, Lunch)*	**...**
13.40 – 14.10	40 min	*Populix*	**Populix**

14.10 – 14.15	5 min	*Introducing Keynote Speaker 2*	**Moderator**
14.15 - 15.15	60 min	**KEYNOTE SPEAKER 3 (45 min presentation + 15 min Q&A)**	**Dr. Brian Fairman The Cairns Institute James Cook University, Australia**
15.15 -15.25	**10 min**	***Closing Day 1***	**MC**

DAY 2: FRIDAY, 18 SEPTEMBER 2026

TIME (WIB)	DURATION	AGENDA	PIC / SPEAKER
08.00 - 08.10	10 min	Opening Day 2 by MC + Introducing Keynote Speaker 4	**MC & Moderator**
08.10 - 08.55	45 min	**KEYNOTE SPEAKER 4 (45 min presentation)**	**Dr. Nurafni Eltivia, S.E., M.SA. (Polinema Malang)**
08.55 - 09.40	45 min	**KEYNOTE SPEAKER 5 (45 min presentation)**	**Dr., Dra. Rr. Tri Istining Wardani, MIB., MBA.**
09.40 - 10.25	45 min	QnA Keynote Speaker 4 & 5	**Moderator**
10.25 - 12.30	2 hr 25 min	*Break (Prayer, Lunch)*	**...**
12.30 - 12.45	15 min	*Parallel Session Preparation*	**Committee**
12.45 - 14.45	2 hr	PARALLEL SESSIONS (Breakout Rooms)	**Moderator & Presenters**
14.45 – 15.00	**15 min**	**CLOSING CEREMONY (Best Paper Awards, E-Certificate, Closing Speech, Prayer)**	**Dr. Shinta Maharani Trivena, S.AB, M.AB.**

PARALLEL SESSION SCHEDULE

PARALLEL SESSION 1
Thursday, 17 September 2026
10.40 – 12.40 (Jakarta Time)

Room 1	
Digital Access is Not Digital Transformation: Rethinking the Link Between Connectivity and Environmental Performance	Nicholas Chang
Chatbot Usability and Responsiveness as Digital Financial Literacy Proxies: Customer Satisfaction and Purchase Decision Evidence from Rural Indonesian E-Commerce	Shinta Maharani Trivena Amma Fazizah Rena Feri Saiful Ghozi
The Effect of Financial Literacy and Fintech on Investment Decisions Among Politeknik Negeri Jakarta Students	Efriyanto S Birrul Walidain Fatiya Dwi Riyani
Financial Literacy, Microfinance Access, and Sufficiency Economy Philosophy Among Women Entrepreneurs in East Java	Nurafni Eltivia Yusna Polinema Erlin Melani Suci Nurur Rohmah Ghifari Amirul Tsani
The Influence of Social Capital and Investment Literacy on Participation in Blended Islamic Finance Through Sharia Financial Inclusion (A Study of Islamic Boarding School Communities)	M Mashudi Bambang Haryadi T Tarjo
Sustainability Discourse Under Regulatory Uncertainty: Evidence from Companies with PROPER 'Suspended' Status in Indonesia	Dwi Merliani
Financial Literacy and Technology Acceptance in Peer-to-Peer Lending Financing Decisions Among MSMEs	Ita' Rahmah Wati Ali Mutasowifin
Bank Risk, Green Finance, and Financial Value in Sustainable Banking: The Mediating Role of Financial Performance	Jamaluddin Jamal Jamal Aria Aji Priyanto Supatmin Supatmin Nolasname
Room 2	
Efficiency or Resilience? Single-Source Dependency and Import Risk Management in Indonesia's Garlic Supply Chain	Rachma Bhakti Utami
Efficiency or Resilience? Managing Single-Source Import Risk in Indonesia's Garlic Supply Chain	Mutia Putri Nur Aini Aurelia Nadia Atha Elma Amila Ahsani Lian Ayu Mahaningrum Rachma Bhakti Utami
From Records to Business Insights: A Literature Review on Digital Records as a Source of Business Data	Nunung Aliyati Fajer Kartika Indah Permanasari Fahmi Muhammad Az Zuhri Nasya Wirdin Febrina
The Role of Records Management in the Sustainability of Small and Medium-Sized Enterprises	Flora Maria Muttaqin Farika Nikmah Erlangga Andi Sukma
Room 3	
The Concept of Competitive Advantage in the Digital Era: A Systematic Literature Review	Haiatin Jamiilah

Digital Marketing Innovation for MSMEs Through QR Code Payment Systems: A Systematic Literature Review	Ansarullah
Systematic Literature Review: The Influence of Content Marketing and Social Media Marketing on Purchase Decisions in the F&B Business in Indonesia	Deriyana Saputra
Chatbots and Consumer Purchase Decisions in E-Commerce: A Systematic Literature Review of Trends and Key Influencing Factors	Muchammad Ulil Amri
The Influence of Global Brand Image and Affordable Luxury Positioning on Purchase Decisions for Laneige Products in Indonesia	Pristiana Widyastuti Priscilla Budianto
When Literacy is Not Enough: Usage and Tradition Barriers to QRIS Adoption Among Ultra-Micro Entrepreneurs	Ceria Chusnul Chotimah Saiful Ghozi Husnul Muamilah Tuatul Mahfud Shinta Maharani Trivena
Can Trust Reduce QRIS Resistance? The Moderating Effects of Perceived Trust on Value and Risk Barriers	Virsha Rizky Safira Saiful Ghozi Endang Sri Apriani Dessy Handa Sari
When Green Skepticism Drives Green Consumption: The Mediating Roles of Green Trust and Environmental Concern Among Fast Fashion Consumers	Syilvia Mariya R Ummi Nadroh
Room 4	
Artificial Intelligence in Human Resource Management: A Systematic Literature Review on Recruitment Using People Analytics	Nurulita Rusdiningrum Puji Rahayu
The Influence of Work-Life Balance and Perceived Organizational Support on Organizational Commitment Among Generation Z in Jakarta	Pristiana Widyastuti Kallysa Deviana Putri
Organizational Sustainability from a Human Resource Management Perspective in a Publishing Service Business: A Case Study of CV Aksara Cita Pustaka Malang	Ellyn Eka Wahyu Halid Hasan Evi Suwarni Yekie Senja Oktora
Driving Employee Performance in the Digital Era: The Critical Role of Organizational Commitment, Digital Fluency, and Technology Adoption	Artha Febriana Adilla Kustya Ulfa Awanis Linati Haziroh
Transmitting GHRM to Sustainable Performance: The Interplay of Green Behavior and Green Innovation	Kusni Ingsih Fery Riyanto Yohanes Vianney Ario Nugroho
Improving Employee Performance Through Strengthening Employee Engagement	Halid Hasan Ellyn Eka Wahyu Farika Nikmah Mareta Ardiani
Cultivating Sustainable Performance: How Green Human Resource Management and Environmental Knowledge Drive Employee Green Behavior in Palm Oil Companies	Adilah Khairunnisa Rosyid Nurrohman
Room 5	
Nutritional Awareness and Healthy Menu Development Among Professional Chefs	Praseptia Gardiarini

Empowering Tourism Practitioners Through English Language Competence for Sustainable Tourism Development	Ririn Pratiwi Suharto Putri Sekarsari
From Ideas to Experiences: The Role of Students in Shaping Future Tourism Products	Putri Sekarsari Ririn Pratiwi Suharto
Virtual Reality as a Digital Promotional Medium for Enhancing Tourist Experience: Evidence from Situs Patirtaan Ngawonggo, Indonesia	Tiara Estu Amanda Karina Ega Nirwana Izatul Syazreen Mohd Ismail Evi Suwarni
Resilient Traditions: Navigating Continuity, Tourism, and Intergenerational Regeneration in Osing Traditional Houses	Budiani Ahmadintya Anggit Hanggraito Bitsyi Naviri Ismaniar
From Fragmentation to Collaborative Action: Designing an Emerging Community-Based Sustainable Tourism Business Model in Maratua Island, Indonesia	Fareis Althalets Putu Eka Wirawan Putu Herny Susanti I Gusti Ayu Amanda Delvina
Room 6	
Analysis of the Impact of Liquidity, Solvency, Activity, and Profitability on Financial Performance (Net Income) at PT Capitalinc Investment Tbk for the 2017-2024 Period	Jovita Rachel Amanda Indrian Supheni Dwi Puji Rahayu
Can Local Governments Tax What They Cannot See? Information Politics and Subnational Tax Capacity in Indonesia	Agung Darono
The Effect of Ceo Narcissism and Conservatism on Tax Avoidance with Profitability as a Moderating Variable	Salman Al Farisi
PARALLEL SESSION 1 **Friday, 18 September 2026** **12.45 – 14.45 (Jakarta Time)**	
Room 1	
Bitcoin as a Crypto Asset: A Systematic Literature Review of Its Characteristics and Price-Driving Factors	Ferdy Audrian Wibisono
When Confidence Amplifies Risk: Coworker Narcissism, Risk Voice, and Behavioral Financial Risk Management in the Digital Economy	Komang Widhya Sedana Putra P Diana Sulianti K. Tobing
Influence of Platform Quality and Trust on Intention to Equity Crowdfunding	Gabriela Adeline Castilani Audrey Claudine Melody Agu Patricia Theodore Wijaya Dewi Tamara
From Credit Risk Prediction to Trustworthy AI in Peer-to-Peer Lending: A Bibliometric Analysis	Panji Andhika Pratomo
From Monolith to Ecosystem: Extending Enterprise Architecture as an Ecosystem Enabler for Open Banking Transformation	David Mohamed Koroma Mir Rafid Hossainr Md. Mehidi Hasan
Aligning Global Minimum Tax (GMT) Rules with Sustainable Investment: Restructuring Tax Incentives for Renewable Energy Projects in Indonesia	Muhammad Rizky Arifandi Meirna Puspita Permatasari
Strategic Orchestration of Green Accounting and Accounting Information Systems for Corporate Sustainability and Financial Performance: A Literature Review	Bimo Setyawan Ahmad Mustofa Rizqi Khoirunisa Lely Indah Kurnia Shinta Maharani Trivena
Risk-Aware Digital Financial Behavior among MSMEs: Fintech Adoption, Digital Financial Literacy, and Business Continuity	Mukhibatul Hikmah Wira Bharata

	Moni Wulan Mahriani
Room 2	
Whistle-Blowing System at PT ABC, an Indonesian Public Company: Resourcing and Support Gaps Based on ISO 37002:2021 Guidelines	Steven Rusli
Cybersecurity Awareness and Cyber Risk Governance as the Foundation of Digital SME Resilience: A Study of Marketplace Sellers	Jovan Diego Benedictus Situngkir
Governance and Organizational Capability for Sustainable Information Management: A Qualitative Content Analysis of Specialized Archival Resources	Dini Resmita Izzatul Ulya Diana Eka Poernamawati Isnaini Mirdatul Khoir
Global Partnership, Local Impact: Strengthening Community-Based Ecotourism Through International Academic Collaboration	Rachma Bhakti Utami Nur Balqish Hassan Muhammad AkhlisRizza Ratih Indri Hapsari Hilda Cahyani Rosa Andrie Asmara
Room 3	
Beyond Compliance: Sources of Sustainable Competitive Advantage in Export-Oriented Floriculture MSMEs. a Multi-Case Study from Batu City, Indonesia	Evi Suwarni Tiara Estu Amanda Ellyn Eka Wahyu Kartika Indah Permanasari
Development of a Company Profile Video Using CapCut as an Information Medium for the International Class of the Marketing Management Program at Polinema	Vamella Feby Izzana Becik Gati Anjari Tri Istining Wardhani
Optimization of Multichannel Digital Marketing to Improve the Customer Journey: A Case Study of Website UT Connect	Faishal Rasyid Amanullah Tri Istining Wardhani Becik Gati Anjari
The Influence of Scarcity Marketing and Consumer Emotion on Impulsive Buying: A Study on Shopee Flash Sale Consumer in Malang City	Naufal Rizky Ramadhan Sanita Dhakirah Fullchis Nurtjahjani
Is Parasocial Relationship Very Important? Impulsive Buying in Live Streaming E-Commerce	Della Ayu Zonna Lia Roihani Kurniawati Ningsih
The Effect of Perceived Authenticity and Online Review on the Repurchase Intention of Skintific Product Among Consumers in Malang City	Binga Debi Wulan Sari Sanita Dhakirah Lina Budiarti
Entrepreneurship Literacy, Access to Capital, and Digitalisation in Relations to Business Performance Among Entrepreneurs with Disabilities	Rahma Nur Praptiwi Tika Dwi Ariyanti Innas Rovino Katuruni
Room 4	
Determinants of Risk Management Maturity in the Public Sector: A Systematic Literature Review	Juniantari Pusparini Puji Rahayu
Human Resource Management Study: Duties and Functions of Archivists	Nasya Wirdin Febrina Halid Hasan Tatiana Kristianingsih Arie Candra Krisdana
Systematic Literature Review: Could Leadership Be the Remedy for Role Ambiguity Among Generation Z in Indonesia?	Hani Annisa Puji Rahayu
Employee Adaptability in the Digital Transformation Era: A Systematic Literature Review	Sri Wulan Dari Puji Rahayu

The Effect of Sectoral Economic Growth, Education, and Wages on Labor Absorption in Kedungsepur	Tri Yuni Mantika
Building Organizational Resilience Through Job Satisfaction and Employee Engagement: Evidence from a State-Owned Enterprise	Rhienta Aprisella Isnaini Syukria Nasution
Employer Branding in East Asia: A Bibliometric Analysis and Systematic Literature Review	Muyassarah Alam Puji Rahayu
Room 5	
The Effect of Brand Authenticity and Brand Love on Customer Loyalty to Make over Lipstick Products in Malang City	Silvia Laurensa Farida Akbarina Tri Yulistyawati Evelina
The Influence of Brand Ambassador and Social Media Marketing on OPPO Smartphone Brand Awareness in Malang City	Aruvar Brantas Engga Susilo Achmad Zaini Tri Yulistyawati Evelina
The Influence of AI System Transparency and Data Privacy Concern on User Trust, with Perceived Fairness as a Mediating Variable, Among Users of the TIX.ID	Akhmad Ferdy Ali Ilham Amma Fazizah, S.Sos M.Ab
The Influence of Sustainability Marketing Activity and Competitive Strategy on Customer Loyalty Through Marketing Mix in the Eco Print Trusmi Batik Industry, Cirebon District	Hanifah Luthfiana
AI-Driven Personalization and Consumer Trust: A New Frontier in Cross Border Digital Marketing-Evidence from Indonesian Cross Border E-Commerce Consumers	Khikmatul Wardah
How Informal Market Learning Supports Marketing Agility And Business Resilience In An Indonesian Creative Small And Medium Enterprise	Muhammad Fikry Aransyah Annisa Wahyuni Arsyad2, Achmad Haidir Sanjaya Yangnando Adriano Alfaribi Putra Syawina
Room 6	
From Transactions to Feasibility Decisions: A Cross-Case Study of Artificial Intelligence-Assisted Digital Accounting in Indonesian Village-Owned Enterprises	Annisa Fatimah Widi Dwi Ernawati
Beyond Usability: Financial-Report Understandability in Digital Accounting for Indonesian Village-Owned Enterprises	Annisa Fatimah Widi Dwi Ernawati
Implementation of Green Accounting and Liquidity on Firm Value in the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange 2020-2024 Period	Anggraeny Dewi Putri
Global Standards, Local Practice: The Convergence of ISA 320 in Materiality-Based Audit Sampling (Evidence from an Indonesian Audit Firm)	Elmi Rakhma Aalin Eka Cinta Rahmadhany Dwi Rahma Fitriani
From Café to High-Ranked National Accredited Journal: Unveiling Journal Management Accountability Through Auto-Ethnomethodology	Ima Kristanti Ari Kamayanti Novrida Qudsi Lutfillah Amelia Indah Kusdewanti Aisyah Vanadia Rubianto Diana Nurindrasari

KEYNOTE SPEAKERS' ABSTRACTS

Finding Common Ground: Building Sustainable Partnerships in the Educational Sector

Dr Brian Fairman
Senior Research Fellow
The Cairns Institute, James Cook University

Sustainable educational collaboration requires more than a successful transaction it depends on developing trust, mutual understanding, shared expectations and a recognition of value for all partners. This presentation explores a relational approach to developing partnerships between the ASEAN Institute for Applied Research and Innovation (AIARI) and educational institutions in Indonesia.

Drawing on AIARI's experience of engagement with Indonesian universities and communities, the presentation introduces a practical framework for "Finding Common Ground" before designing collaborative activities. The framework focuses on six interconnected processes: understanding each other's perspectives and capabilities; identifying shared priorities and challenges; clarifying expectations, roles and responsibilities; creating mutual value; agreeing on practical opportunities; and progressively building the relationship. The approach is informed by research on inter-organisational trust, shared mental models, stakeholder collaboration and the distinction between transactional and relational partnerships.

Examples from Malang demonstrate how this approach can move collaboration beyond short-term project delivery towards community engagement, service learning, research, digitalisation, capacity building and social and economic resilience. The Jodipan Rainbow Village initiative illustrates how university, industry and community collaboration can generate benefits extending beyond an individual project, while also highlighting the importance of building resilience, sustainability and continuing community engagement.

The presentation argues that meaningful educational partnerships emerge when partners move from asking **"What can you do for me?"** towards asking **"What can we achieve together?"**. Finding common ground therefore provides not simply a preliminary step to partnership, but an ongoing process through which culturally respectful relationships, shared learning, mutual benefit and sustainable impact can be developed.

Path for Green Economy: Leveraging Green Technology, Circular Business Model, and Green Growth

Prof. Dr. I Wayan Edi Arsawan
Department of Business Administration, Politeknik Negeri Bali, Indonesia
The 8th Annual Management and Business Economics Conference (AMBEC)
Politeknik Negeri Malang, Indonesia | 17–18 September 2026

The accelerating environmental crisis, resource scarcity, climate-related risks, and growing societal expectations are fundamentally reshaping the way organizations conceptualize growth and competitiveness. The transition toward a green economy is therefore no longer merely an environmental aspiration or an optional corporate responsibility agenda; it has become a strategic imperative for governments, businesses, and society. A green economy seeks to reconcile economic development with human well-being, decent employment, social inclusion, and the preservation of natural capital, thereby creating a development trajectory that is simultaneously economically viable, environmentally restorative, and socially responsible.

This keynote speech, "Path for Green Economy: Leveraging Green Technology, Circular Model, and Green Growth," argues that sustainability should increasingly be understood not as a constraint on business growth but as a new source of competitive advantage. The transition requires organizations to move beyond incremental environmental initiatives toward a more integrated transformation of technologies, business models, operational processes, supply chains, and organizational mindsets. Three interconnected pathways are emphasized as critical foundations of this transformation: green technology adoption, circular business models, and green growth.

First, green technology provides an important technological foundation for improving resource productivity and reducing environmental footprints. Renewable energy, carbon-footprint analysis, cleaner technologies, environmentally oriented innovation, and low-emission transportation can enable organizations to simultaneously enhance operational efficiency and environmental performance. However, technology alone cannot generate systemic sustainability unless it is accompanied by organizational commitment and fundamental changes in how resources are created, consumed, recovered, and regenerated.

Second, the keynote highlights the circular economy as a fundamental departure from the conventional linear logic of take–make–waste. Circularity introduces a regenerative logic of make–use–reuse–recycle–remake, designed to minimize waste while retaining the economic value of products, materials, and resources for as long as possible. Practical pathways include product-as-a-service, material recovery, upcycling, design for durability, modular products, customer-return and refurbishment programs, material-reprocessing partnerships, and zero-waste packaging. These practices demonstrate that circularity represents not merely waste management but a fundamental redesign of value creation and value capture.

Third, green growth provides the strategic direction through which environmental responsibility can be translated into long-term economic and organizational value. The presentation emphasizes future-oriented priorities encompassing renewable energy, zero-carbon ambitions, closed-loop production, circular exchange systems, and the institutionalization of sustainability across organizational functions. Importantly, the transition toward sustainability can generate multidimensional organizational benefits through lower emissions, improved supply-chain efficiency, cost savings from resource recovery, and stronger employee engagement.

Ultimately, this keynote proposes that the path toward a green economy requires the convergence of technology, circularity, innovation, and strategic commitment. Sustainable organizations of the future will not be those that merely comply with environmental requirements, but those capable of embedding sustainability into their core strategy, operations, innovation systems, and value propositions. The central message is clear: green transformation should not be viewed as the cost of doing business, but as an opportunity to redesign business for resilience, competitiveness, and sustainable value creation. By integrating green technology with circular business models and a green-growth orientation, organizations can simultaneously contribute to environmental regeneration, societal well-being, and enduring economic prosperity.

Keywords: Green Economy; Green Technology; Circular Economy; Green Growth; Sustainable Business; Green Innovation; Sustainable Competitive Advantage.

Accounting Beyond Borders: Turning Digital Financial Intelligence into Resilience, Sustainability, and Business Performance

Dr. Nurafni Eltivia, S.E., M.SA.
Polinema Malang, Indonesia

Abstract

The rapid transformation of the global business environment is redefining the role of accounting beyond its traditional function of recording and reporting financial information. In an era characterized by digital disruption, sustainability pressures, economic uncertainty, and increasing stakeholder expectations, accounting is evolving into a strategic source of financial intelligence that supports organizational resilience and long-term value creation. This keynote explores how digital financial intelligence can transform accounting information into actionable insights for improving efficiency, strengthening business performance, enhancing sustainability, and supporting more agile decision making.

The discussion highlights the growing integration of digital accounting, data analytics, artificial intelligence, sustainability information, and performance measurement in contemporary business decision making. Rather than viewing digital transformation merely as technological adoption, the keynote emphasizes its role in improving the quality, timeliness, transparency, and strategic relevance of financial information. Particular attention is given to how organizations can leverage financial and non-financial data to identify inefficiencies, manage risks, evaluate sustainability performance, and strengthen competitiveness.

Within the Asia Pacific context, where businesses face diverse economic, technological, and sustainability challenges, accounting professionals are increasingly expected to move beyond compliance and become strategic partners in organizational transformation. The keynote concludes by proposing a shift from traditional financial reporting toward digital financial intelligence, positioning accounting as a critical bridge connecting financial performance, sustainability, resilience, and sustainable business growth.

Keywords: Digital Accounting; Financial Intelligence; Business Performance; Sustainability; Business Resilience; Accounting Transformation.

Digital Resilience of Baby Boomers: Self-Efficacy and Technology Adoption in Asia-Pacific

Dr., Dra. Rr. Tri Istining Wardani, MIB., MBA
Politeknik Negeri Malang, Indonesia

Abstract

The ageing population in Asia-Pacific presents significant challenges in the digital era. This review highlights diverse patterns: Indonesia shows low internet adoption among older adults, Japan and Korea face digital literacy resistance despite high smartphone ownership, China struggles with massive digital exclusion, India experiences a surge in telemedicine, and Singapore demonstrates relatively successful public policies. Despite these differences, one common thread emerges: low *self-efficacy* that hinders older adults' adaptation to technology. This review emphasizes that *self-efficacy* is the foundation of digital resilience. Community-based digital literacy programs, inclusive policies, age-friendly technology design, and intergenerational approaches have proven effective in enhancing seniors' confidence. The academic implications open space for developing new conceptual models linking social psychology with public policy. The relevance to the SDGs is clear: promoting health (SDG 3), lifelong education (SDG 4), digital economic participation (SDG 8), and reducing inequalities (SDG 10).

Keywords: Self-efficacy; Digital resilience; Baby Boomers; Asia-Pacific

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PARALLEL SESSION 01

AMBEC 2026

“Business Beyond Borders: Resilience, Sustainability, and Innovation in the Asia-Pacific"

September 17th - 18th 2026

Presented by:
State Polytechnic of Malang

Digital Access Is Not Digital Transformation: Rethinking the Link Between Connectivity and Environmental Performance

Nicholas Chang
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Abstract

Digital connectivity is increasingly treated as an instrument of environmental policy, yet the indicator carrying that claim records who can reach the network rather than how the network is used. Drawing on general-purpose technology and complementarity arguments, this study treats Internet access as an enabling resource whose environmental value depends on the economic and energy conditions that convert access into productive use. It asks whether the apparent relationship between Internet access and carbon intensity remains stable once shared global processes and heterogeneous national responses are accommodated. Using an annual panel of economies over more than two decades, three estimators are applied to identical countries and observations: a conventional within-country benchmark, a mean-group estimator permitting country-specific slopes, and an interactive fixed-effects specification representing latent common structure through estimated factors. The benchmark reproduces the favourable relationship reported in part of the literature, but that relationship proves unstable. Formal tests strongly reject the restriction that the access slope is common across countries, and no specification accommodating latent factors and heterogeneous responses reproduces the benchmark with precision. The study organizes these considerations into an identification framework that integrates construct validity, realization conditions, attribution and heterogeneity into a single audit sequence for connectivity indicators. The evidence supports an identification-sensitive conditional association rather than a stable global relationship, and indicates that connectivity should be interpreted as an enabling resource rather than as a measure of decarbonization.

Keywords: Digital Connectivity; Internet Access; Carbon Intensity; Environmental Policy

Chatbot Usability and Responsiveness as Digital Financial Literacy Proxies: Customer Satisfaction and Purchase Decision Evidence from Rural Indonesian E-Commerce

Shinta Maharani Trivena[1]*, Amma Fazizah[2], Nurul Afiqah Binti Haji Amin[3], Rena Feri Wijayanti[4], Saiful Ghozi[5]

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Abstract

The present paper examines chatbot service quality effects on customer satisfaction and purchase decisions among rural e-commerce users in a low digital financial literacy (DFL) context. Introducing the chatbot-as-DFL-proxy concept within an integrated TAM, SERVQUAL, and ECM framework, 150 Shopee users in Tutur District, East Java, Indonesia were surveyed using a structured questionnaire. Path analysis produced significant effects for usability ($B = 0.284$, $p = 0.003$) and responsiveness ($B = 0.321$, $p = 0.001$) on satisfaction, and all three predictors on purchase decisions ($R2 = 0.398$). However, robustness testing uncovered a severe ceiling effect: 96.7% of respondents scored within a narrow high band (mean 4.17/5.0 per item). Spearman rank correlation was non-significant ($rho = 0.038$, $p = 0.646$), and Cook's D analysis identified two highly influential observations ($D > 0.94$, threshold 0.027). The ceiling effect is interpreted as a meaningful finding: near-universal high chatbot ratings suggest the Shopee chatbot already functions effectively as a DFL proxy for most rural users, leaving insufficient variance for individual-difference analysis. The study contributes a methodological caution for chatbot satisfaction measurement in homogeneous populations and recommends 7-point scales with reverse-coded items for future research.

Keywords: chatbot usability; chatbot responsiveness; digital financial literacy; ceiling effect; customer satisfaction; purchase decision; rural Indonesia

The Effect of Financial Literacy and Fintech on Investment Decisions Among Politeknik Negeri Jakarta Students

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Abstract

This study examines the effect of financial literacy and financial technology (fintech) on the investment decisions of student investors registered with the Capital Market Student Society (CMSS) at the Investment Gallery of Politeknik Negeri Jakarta (PNJ). A quantitative approach was applied using a survey method, with primary data collected through a Likert-scale questionnaire distributed to 60 respondents selected through purposive sampling and analyzed using validity, reliability, classical assumption, and multiple linear regression tests. The results show that all questionnaire items were valid and reliable, and that the regression model met the assumptions of normality, no multicollinearity, and no heteroscedasticity. Financial literacy and fintech each had a positive and significant partial effect on investment decisions, and both variables simultaneously had a positive and significant effect on investment decisions, jointly explaining 46.9 percent of its variance. These findings indicate that strengthening financial literacy education and encouraging appropriate fintech use can support more confident investment decision-making among student investors and provide an empirical basis for developing the Investment Gallery of Politeknik Negeri Jakarta.

Keywords: financial literacy, fintech, investment decision, capital market, student investor**.**

Financial Literacy, Microfinance Access, and Sufficiency Economy Philosophy among Women Entrepreneurs in East Java

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Abstract

This study examines post-intervention financial literacy, microfinance access and experience, and Sufficiency Economy Philosophy (SEP) awareness among women entrepreneurs in East Java, Indonesia. A 15-item five-point Likert questionnaire was completed by 40 women entrepreneurs following community-based seminars in Malang ($n = 16$), Blitar ($n = 19$), and Madiun ($n = 5$). The analysis used descriptive statistics, Cronbach's alpha, one-sample Wilcoxon signed-rank tests, Spearman correlation, and exploratory Kruskal–Wallis tests. The financial-literacy scale showed excellent internal consistency ($\alpha = .924$) and a high post-intervention mean ($M = 4.28$, $SD = 0.78$). SEP awareness and practice also demonstrated good reliability ($\alpha = .856$; $M = 4.37$, $SD = 0.64$). Both composite scores were above the neutral midpoint ($p < .001$), and financial literacy was strongly associated with SEP awareness and practice (Spearman's $\rho = .686$, $p < .001$). No statistically significant differences were observed across sites for financial literacy ($H = 1.826$, $p = .401$) or SEP ($H = 1.156$, $p = .561$). Microfinance responses revealed a capability–access gap: 67.5% reported access to a financial institution, but only 45.0% had applied for or received microfinance, while 47.5% reported administrative, collateral, or related barriers. The findings suggest that women entrepreneurs report strong financial and SEP-related capability after training, but financing participation remains uneven. Integrated programmes should combine financial skills and SEP-based resilience with practical financing readiness, documentation support, and responsible product matching.

Keywords: Financial Literacy; Microfinance; Sufficiency Economy Philosophy; Women Entrepreneurs; MSMEs; Indonesia; post-intervention survey

The Influence of Social Capital and Investment Literacy on Participation in Blended Islamic Finance Through Sharia Financial Inclusion (A Study of Islamic Boarding School Communities)

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Abstract

Global geopolitical instability and financial market volatility have increased the urgency of strengthening the sharia financial system through blended Islamic finance. This study aims to examine the effects of social capital and investment literacy on participation in Islamic blended finance, with sharia financial inclusion as a mediating variable among Islamic boarding school (*pesantren*) communities in Madura. A causal-associative quantitative approach was used, involving of 115 active students (*santri*) or have graduated (*alumni*) who use sharia financial services. Data were collected through a Likert-scale questionnaire and analyzed using SEM-PLS with SmartPLS. The findings indicate that social capital does not have a direct effect on participation in Islamic blended finance, whereas investment literacy and sharia financial inclusion do. Furthermore, sharia financial inclusion fully mediates the relationship between social capital and participation, while partially mediating the relationship between investment literacy and participation. These findings emphasize the importance of strengthening sharia financial inclusion to expand the participation of Islamic boarding school communities in addressing global financial risks. The study also recommends future longitudinal research to further validate the proposed relationships over time.

Keywords: Investment Literacy; Sharia Financial Inclusion; Islamic Blended Finance; Global Financial Risk

Sustainability Discourse under Regulatory Uncertainty: Evidence from Companies with PROPER 'Suspended' Status in Indonesia

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Abstract

Sustainability reporting has increasingly become an important mechanism through which corporations communicate environmental responsibility to stakeholders. However, the growing volume of sustainability disclosure does not necessarily indicate substantive environmental performance. This study examines how Indonesian companies construct sustainability discourse when the external environmental evaluation mechanism is characterized by regulatory uncertainty. The study focuses specifically on companies receiving suspended status in Indonesia's Program for Pollution Control, Evaluation and Rating (PROPER), a condition that differs from conventional PROPER ratings because it does not provide stakeholders with a definitive environmental performance signal. Using a qualitative documentary approach and Critical Discourse Analysis, this study examines sustainability reports, annual reports, PROPER documents, and related corporate disclosures. The analysis is guided by three theoretical perspectives: Legitimacy Theory, Signaling Theory, and Institutional Theory. Particular attention is given to four discursive strategies: positive framing, selective disclosure, vagueness, and the construction of future-oriented sustainability commitments. The study conceptualizes regulatory uncertainty as a discursive context in which the absence of a definitive external environmental signal creates greater space for corporations to construct and manage sustainability narratives. The preliminary analytical framework indicates that sustainability discourse may operate not merely as a mechanism of transparency but also as a mechanism of symbolic legitimacy, particularly when corporate claims are emphasized more strongly than verifiable evidence of environmental outcomes. The study contributes to the greenwashing literature by shifting attention from the measurement of disclosure–performance gaps toward the discursive processes through which corporate sustainability realities are constructed under conditions of regulatory uncertainty.

Keywords: sustainability discourse; regulatory uncertainty; PROPER; greenwashing; critical discourse analysis; legitimacy

Financial Literacy and Technology Acceptance in Peer-to-Peer Lending Financing Decisions Among MSMEs

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Abstract

This study investigates the determinants of Peer-to-Peer (P2P) lending adoption among Micro, Small, and Medium Enterprises (MSMEs) in Demak, Central Java, Indonesia. Integrating financial literacy (financial knowledge, behavior, and attitude) with the Technology Acceptance Model (TAM) (perceived usefulness and perceived ease of use), the research analyzes factors influencing MSME financing decisions. Data were collected via questionnaires and interviews from 60 respondents at Bintoro Market, comprising 30 P2P lending users and 30 non-users. Analytical methods included descriptive statistics and binary logistic regression. The results show that the average financial literacy of P2P lending users and non-users is within the sufficient literacy category (71% and 69%, respectively). Logistic regression reveals that financial knowledge, behavior, attitude, and perceived usefulness have no significant effect on the decision to use P2P lending. Conversely, perceived ease of use exerts a positive and significant influence on financing decisions (odds ratio of 1.404), indicating that user-friendly digital platforms strongly drive technology adoption. Despite the convenience of P2P lending, MSME owners continue to prefer conventional banking and cooperatives due to established trust, lower interest rates, and strong personal relationships. Managerial implications focus on enhancing platform simplicity and digital trust to support sustainable MSME financing.

Keywords: financial literacy, technology acceptance model (TAM), peer-to-peer lending, MSMEs, financing decisions

Bank Risk, Green Finance, and Financial Value in Sustainable Banking: The Mediating Role of Financial Performance

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Abstract

Sustainable banking requires banks to balance risk management, green finance, and financial performance in creating financial value. This study examines the effects of bank risk and green finance on financial value and investigates the mediating role of financial performance in the context of sustainable banking, while corporate governance is included as a control variable. The study uses 70 firm-year observations from 14 banking institutions over the 2021–2025 period. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results show that bank risk has a significant negative effect on financial performance and financial value. Financial performance has a significant positive effect on financial value. Furthermore, financial performance significantly mediates the relationship between bank risk and financial value, indicating that bank risk affects financial value both directly and indirectly through financial performance. In contrast, green finance has no significant effect on financial performance or financial value, while its indirect effect through financial performance is also insignificant. Corporate governance does not significantly affect financial value. These findings highlight the importance of effective bank risk management and financial performance in strengthening financial value within sustainable banking. The study contributes to the sustainable banking literature by providing empirical evidence on the mechanism linking bank risk to financial value and by examining the roles of green finance and corporate governance in financial value creation.

Keywords: Bank Risk; Green Finance; Financial Performance; Financial Value; Corporate Governance; Sustainable Banking.

Bitcoin as a Crypto Asset: A Systematic Literature Review of Its Characteristics and Price-Driving Factors

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Abstract

This study aims to identify the characteristics of Bitcoin as a crypto asset and the factors driving its price movements through a Systematic Literature Review (SLR). The article selection process utilized the PRISMA protocol and was complemented by a bibliometric analysis to map keywords, research trends, and topical interconnections within the literature. Fifteen relevant articles were analyzed to summarize empirical findings regarding Bitcoin's market behavior. The results indicate that Bitcoin is characterized by high volatility, fluctuating market efficiency, and strong sensitivity to investor sentiment and digital information dynamics. Bitcoin has not functioned as a consistent safe-haven asset; rather, it is more accurately categorized as a high-risk diversifier. Furthermore, Bitcoin's price movements are influenced by macroeconomic uncertainty, investor sentiment, and technical blockchain factors such as network activity and mining difficulty. This study contributes a comprehensive synthesis of the determinants of Bitcoin prices, thereby supporting the development of prediction models, risk analysis, and further research on crypto assets.

Keywords: Bitcoin; Cryptocurrency; Investor Sentiment; Price Volatility; Blockchain; Systematic Literature Review.

When Confidence Amplifies Risk: Coworker Narcissism, Risk Voice, and Behavioral Financial Risk Management in the Digital Economy

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Abstract

The digital economy has accelerated workplace decision-making while increasing employees' exposure to uncertainty and risk. Although behavioral risk research, including behavioral finance accounts of managerial overconfidence and financial risk perception, has largely focused on individual risk preferences and cognitive biases, less is known about how coworkers socially amplify or interrupt risk-taking before decisions are formally made. This qualitative study explores how narcissistic coworker influence shapes risk-related decision-making and how dissenting coworkers respond to and disrupt such influence. Drawing on semi-structured interviews with employees working in digitally enabled environments, the study examines interpersonal episodes involving influential coworkers, employees exposed to their influence, and colleagues who challenge emerging decisions. The findings indicate that coworker narcissism can amplify behavioral risk through confidence signaling, risk normalization, and interpersonal momentum rather than direct pressure alone. At the same time, coworkers who challenge such momentum are frequently perceived as negative, overly cautious, or "party poopers." Yet their interventions can interrupt premature consensus by questioning assumptions, exposing consequences, and prompting risk reconsideration. We conceptualize this tension as the Party Pooper Paradox: the coworker who creates social discomfort may simultaneously perform an informal risk-control function. The study extends behavioral risk management by shifting attention from individual risk propensity toward interpersonal processes through which risk is socially amplified, normalized, challenged, and renegotiated. In digitally mediated environments, where confidence and decisions travel rapidly, constructive risk voice may represent an overlooked form of informal risk governance. The findings suggest that productive interpersonal friction may help prevent socially amplified risk-taking. Because these dynamics matter when decisions carry financial consequences, behavioral finance provides a theoretical lens for interpreting their implications for financial risk perception and risk-taking. The study also highlights human resource management conditions that legitimize dissent and identifies green innovation as a domain where confident experimentation and critical scrutiny must coexist.

Keywords: behavioral risk management; coworker narcissism; workplace dissent; employee voice; risk voice; behavioral finance; financial risk perception; green financial risk; social influence; informal risk governance; digital economy

Influence of Platform Quality and Trust on Intention to Equity Crowdfunding

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Abstract

This study aims to address how platform quality and trust influence investors' intention to invest in ECF platforms. Equity crowdfunding (ECF) platforms provide an alternative financing method that enables companies to gain capital from a broad base of investors through digital platforms. However, ECF investments are characterized by high information asymmetry, complexity, and fraud risk, that can cause a significant hesitation to invest. This study is grounded using the Technology Acceptance Model (TAM), that addresses how digital platform characteristics can mitigate this hesitation. In this study, the authors collected data from 280 respondents in Indonesia through an online questionnaire using a non-probability purposive sampling technique, with the majority being female respondents aged 18-25 years. Using PLS-SEM through SMARTPLS as the tool, we found that Platform Quality and Trust in Platform significantly and positively affect Perceived Usefulness and Perceived Ease of Use. Moreover, Perceived Usefulness and Perceived Ease of Use significantly influence Intention to Invest, with Perceived Ease of Use showing the strongest effect. Overall, the model explains 20.1% of Intention to Invest. This research contributes to the literature on ECF by providing empirical evidence that platform quality and trust in platforms play important roles in reducing cognitive barriers and increasing investors' intention to invest through perceived usefulness and perceived ease of use.

Keywords: Intention to Invest, Perceived Ease of Use, Perceived Usefulness, Platform Quality, Trust, Equity Crowdfunding.

From Credit Risk Prediction to Trustworthy AI in Peer-to-Peer Lending: A Bibliometric Analysis

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Abstract

Peer-to-peer lending has emerged as a significant FinTech innovation, while the integration of artificial intelligence has increasingly supported credit risk assessment, default prediction, and decision-making. However, research on P2P lending, credit risk, machine learning, trust, explainable AI and quantum machine learning remains fragmented across distinct research streams. This study aims to map the intellectual structure, publication trends, and thematic relationships within these interconnected domains and identify potential directions for future research. A bibliometric analysis was conducted using 826 English-language journal articles retrieved from Scopus covering the period 2015–2025. Performance analysis was performed using Bibliometrix, while bibliometric network visualization was supported by VOSviewer. The results indicate a substantial increase in publications, particularly from 2021 onward, with accelerated growth during 2024–2025. The thematic analysis indicates that quantum computing, finance, and artificial intelligence constitute major motor themes, while financial technology, trust, and blockchain technology function as basic themes. Meanwhile, P2P lending, machine learning, and risk assessment represent specialized themes with relatively high internal development. The findings demonstrate that P2P lending and AI research is expanding rapidly and becoming increasingly multidisciplinary. Nevertheless, the limited integration of credit risk, explainability, trust and QML indicates a significant research opportunity. Future studies should focus on developing explainable and trustworthy QML approaches for credit risk assessment in P2P lending, thereby strengthening both predictive performance and transparency in AI-driven financial decision-making.

Keywords: Peer-to-Peer Lending; Credit Risk; Artificial Intelligence; Trust; Quantum Machine Learning

From Monolith to Ecosystem: Extending Enterprise Architecture as an Ecosystem Enabler for Open Banking Transformation

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Abstract

The banking industry is shifting from a closed, institution-focused model toward an API-driven, multi-stakeholder Open Banking ecosystem involving banks, customers, regulators, fintech firms, technology providers, and third-party service providers. However, incumbent banks face legacy constraints, including monolithic core systems, batch-based integration, fragmented data, and internally focused governance models. To address the industry pain point, this study proposes Enterprise Architecture as Ecosystem Enabler (EA as Ecosystem Enabler) to address these challenges. Using a systematic literature review and qualitative thematic synthesis, the study integrates TOGAF ADM and ITIL 4 to extend EA from internal business-IT alignment toward ecosystem-wide alignment. It also introduces a layered model to support secure and resilient banking transformation.

Keywords: Enterprise architecture, open banking, digital ecosystems, API governance, microservices, operational resilience.

Aligning Global Minimum Tax (GMT) Rules with Sustainable Investment: Restructuring Tax Incentives for Renewable Energy Projects in Indonesia

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Abstract

The global consensus on the Global Minimum Tax (GMT) under the OECD GloBE Model Rules (Pillar Two) and its domestic implementation through PMK No. 136/2024 poses a structural challenge to Indonesia's energy transition financing. Traditional tariff-based tax incentives, such as tax holidays, which previously served as primary catalysts for capital-intensive renewable energy (RE) projects, are rendered ineffective as top-up tax liabilities are captured by parent jurisdictions. This study examines the strategic alignment between GMT compliance and the preservation of investment attractiveness in Indonesia's renewable energy sector. Using a policy-analysis and comparative-accounting approach, this research evaluates the transition from traditional profit-based incentives toward Qualified Refundable Investment Tax Credits (QRITC) and cost-based fiscal mechanisms tailored for green infrastructure. The findings suggest that adopting QRITC ensures that the Effective Tax Rate (ETR) remains above the 15% threshold while maintaining cash-flow certainty and reducing capital costs for RE investors. Furthermore, implementing a domestic Qualified Domestic Minimum Top-Up Tax (QDMTT) safeguards fiscal sovereignty by preventing revenue leakage. This paper provides actionable policy recommendations for the Ministry of Finance to restructure green tax incentives without compromising national climate targets toward Net Zero Emissions 2060.

Keyword: Global Minimum Tax, Effective Tax Rate, QRITC, Investment

Strategic Orchestration of Green Accounting and Accounting Information Systems for Corporate Sustainability and Financial Performance: A Literature Review

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Abstract

This study presents a comprehensive literature review on the integration of Green Accounting and Accounting Information Systems (AIS), alongside its implications for corporate sustainability and financial performance equilibrium. In response to the escalating urgency of compliance with Environmental, Social, and Governance (ESG) metrics, Green Accounting is postulated as a strategic managerial instrument. Nevertheless, its practical implementation is frequently disrupted by fragmented corporate reporting architectures. Adopting a systematic review approach of 10 peer-reviewed journal articles published between 2025 and 2026, this research synthesizes the discourse on the significance of digital-based AIS in orchestrating pro-environmental reporting. The synthesis indicates that, theoretically, AIS capabilities and integration are fundamental prerequisites for optimizing ESG transparency, maintaining institutional legitimacy, and escalating operational eco-efficiency. However, empirical evidence demonstrates that the correlation of these variables with profitability and market value manifests heterogeneously and is frequently statistically insignificant. This discrepancy is predominantly driven by information asymmetry and market perceptions that reduce environmental reporting to a mere cost center, alongside ecological literacy deficits among investors and managerial governance constraints. In conclusion, this study recommends the recalibration of regulatory frameworks, the enhancement of AIS technological capacities, and the formulation of incentive schemes to mitigate the disparity between sustainability investments and the maximization of corporate financial performance.

Keywords: Green Accounting, Accounting Information Systems, Corporate Sustainability

Risk-Aware Digital Financial Behavior among MSMEs: Fintech Adoption, Digital Financial Literacy, and Business Continuity

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Abstract

Digital financial behavior has become increasingly important for micro, small, and medium enterprises (MSMEs) as business owners are required to manage transactions, financial information, and payment decisions through digital financial services. In this context, fintech use is not merely a matter of technology adoption, but also reflects how MSME owners respond to social pressure, available resources, perceived financial risks, and their ability to make informed digital financial decisions. This study examines fintech adoption as a form of digital financial behavior that supports MSME business continuity. Drawing on a selective UTAUT-based framework, this study analyzes the effects of social influence, facilitating conditions, and perceived risk on fintech adoption. It further investigates the moderating role of digital financial literacy in the relationships between social influence, perceived risk, and fintech adoption. A quantitative causal design was employed using data from 97 non-franchise food and beverage MSMEs in Samarinda, Indonesia. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings show that social influence and facilitating conditions positively influence fintech adoption, while perceived risk negatively influences adoption. Facilitating conditions emerge as the strongest driver, indicating that resources, infrastructure, and technical readiness remain crucial for MSMEs' digital financial practices. The results also show that fintech adoption strengthens MSME business continuity. Digital financial literacy enhances the positive effect of social influence and weakens the negative effect of perceived risk on fintech adoption. These findings suggest that digital financial literacy enables MSME owners to engage in more informed, risk-aware, and continuity-oriented digital financial behavior.

Keywords: digital financial behavior; fintech adoption; digital financial literacy; business continuity; MSMEs; UTAUT.

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Efficiency or Resilience? Managing Single-Source Import Risks in Indonesia's Garlic Supply Chain

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Abstract

Indonesia's garlic supply is highly dependent on imports, creating a managerial challenge in which cost efficiency must be balanced against exposure to supply, regulatory, financial, and geopolitical risks. This study examines import risk management in the garlic supply chain through a firm-level case study of CV Surya Anugerah, a medium-scale importer in East Java, Indonesia. An exploratory qualitative single-case study design was employed. Evidence was triangulated across non-participant observations, open-ended interviews with management and operational staff, and operational documents to examine regulatory compliance, supplier coordination, international payment, customs clearance, and risk responses. The findings show that the ASEAN–China Free Trade Agreement (ACFTA) supports cost efficiency through preferential tariffs and stable coordination with a long-term Chinese supplier. However, the same configuration creates a lock-in effect and deepens upstream single-source dependency. The company manages transaction-level risks through adaptive use of Letter of Credit and RTGS, exchange-rate monitoring, inventory adjustments, and downstream market diversification. Nevertheless, upstream sourcing remains concentrated, leaving the firm vulnerable to supply, logistics, financial, and geopolitical disruptions. The study reveals an asymmetric trade-off between efficiency and resilience: mechanisms that improve transaction efficiency may simultaneously increase structural supply vulnerability. These findings extend import risk management and viable supply chain perspectives to a medium-scale horticultural importer in an emerging-market context.

Keywords: import risk management, supply chain resilience, ACFTA, garlic import, trade Facilitation

From Records to Business Insights: A Literature Review on Digital Records as a Source of Business Data

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Abstract

Digital transformation has led organizations to generate increasingly large and diverse volumes of records. Digital records serve not only as evidence of organizational activities and administrative documentation but also have the potential to be utilized as a source of data to support business needs. However, the use of data contained in digital records for analysis and decision-making has not been widely discussed in an integrated manner. This study aims to analyze the use of digital records as a source of business data and to identify how record data can be transformed into *business insights*. This study employs a literature review using a descriptive qualitative approach. Relevant literature was analyzed and categorized based on the concepts of digital records, data utilization, business analytics, decision-making, and the supporting factors and challenges associated with their use. The findings indicate that digital records can serve as a valuable data source when properly managed, maintain sufficient context and traceability, and can be integrated with organizational information systems. Record data can be analyzed to identify patterns, trends, and information relevant to business needs. The resulting *business insights* can support organizational decision-making and innovation. However, effective utilization is influenced by data quality, human resource competencies, system integration, security, and information governance. Therefore, digital records have the potential to serve as a strategic data source for supporting digital transformation and data-driven decision-making.

Keywords: digital records; data source; *business insights*; *business analytics*; digital transformation.

The Role of Records Management in the Sustainability of Small and Medium-Sized Enterprises

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Abstract

Developments in the business environment and technology have led small and medium-sized enterprises (SMEs) to generate an increasingly diverse range of records, both in physical and digital formats. This situation has made records management not merely an administrative task, but a critical component in supporting business sustainability. This study aims to analyze the implementation of records management and its role in supporting the business sustainability of SMEs. The study employs a qualitative approach through a literature review, examining various relevant scientific publications on records management, SMEs, and business sustainability.

The study's findings indicate that records management plays a role in providing evidence of activities and transactions, ensuring the availability and security of information, supporting decision-making, enhancing accountability and compliance, and fostering business growth and sustainability. However, its implementation in SMEs still faces various obstacles, such as non-standardized management, a reliance on manual record-keeping, limited use of technology, and the lack of integration between records management and business processes. Advances in digitization further underscore that records management can no longer be ignored by SMEs. Therefore, there is a need to develop records management systems that are simple, adaptive, secure, and tailored to the capacity of SMEs, while also being integrated with digital technology, information protection, and business sustainability. Such management is expected to position records as strategic information assets in building SMEs that are more accountable, adaptive, resilient, and sustainable.

Keywords: Records management, SMEs, business records, business continuity, digital records.

Whistle-Blowing System at PT ABC, an Indonesian Public Company: Resourcing and Support Gaps Based on ISO 37002:2021 Guidelines

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Abstract

Whistle-Blowing Systems (WBS) have become an important part of governance, particularly in supporting the detection and prevention of fraud. However, the Indonesian government, under POJK 12/2024, mandates WBS for the financial services sector, while public companies in other sectors are not required to do so. This study examines the implementation of WBS at PT ABC, a public company in Indonesia's MICE (Meetings, Incentives, Conferences, and Exhibitions) sector, using ISO 37002:2021, particular in Clause 7 (Support), as the assessment framework. A qualitative single-case study was conducted through semi-structured interviews, direct observation, and document analysis. Data from different informants and sources were compared to strengthen the credibility of the findings. The assessment found that PT ABC's WBS is isclosed in its annual report, but the implementation is not yet fully supported in practice. The main issue with PT ABC's WBS is related to human resources. No personnel have been formally and comprehensively assigned to manage the WBS, and the informant identified limited human resources as a key constraint. In addition, these limitations extend to competence, employee awareness, communication, and documented information. The gap between disclosure and implementation is discussed through legitimacy theory. This study recommends strengthening WBS, supported by external expertise and technology-based reporting tools. Interpreted through legitimacy and agency theory, these findings may inform regulatory consideration of extending WBS requirements to the non-financial services sector in Indonesia.

Keywords: Whistle-Blowing System (WBS), Fraud Prevention, Good Corporate Governance (GCG), Indonesian Public Company, ISO 37002:2021

Cybersecurity Awareness and Cyber Risk Governance as the Foundation of Digital SME Resilience: A Study of Marketplace Sellers

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Abstract

Digital micro, small, and medium enterprises (SMEs) that sell through third-party marketplace platforms face cybersecurity risks shaped by their dependence on infrastructure they do not control, while their capacity for formal security governance typically remains far below that of larger organizations. This paper synthesizes prior literature to examine how cybersecurity awareness, security behaviour, cyber risk governance, and cyber resilience are conceptually related in the context of marketplace sellers, and to propose a governance model that is realistic for this population. A structured literature review was conducted across academic databases and Indonesian-indexed sources, with thematic synthesis organized around six conceptual streams: cybersecurity awareness, security behaviour, cyber risk governance, cyber resilience, SME resource constraints, and marketplace or platform dependency. The synthesis indicates that cybersecurity awareness is consistently associated with security behaviour, but the reviewed evidence does not support treating this relationship, or its downstream link to governance and resilience, as strictly causal; the pathway is better understood as conceptual and moderated by resource constraints, digital literacy, and platform dependency. The literature further suggests that governance frameworks designed for larger organizations are difficult to apply directly to micro and small sellers, and that marketplace sellers as a specific population remain underexamined independently of SMEs in general. Building on these findings, the paper proposes a seller-level adaptation of the NIST Cybersecurity Framework 2.0 that retains all six core functions, including Govern, in a proportionally scaled form. The paper's contribution is primarily conceptual and synthetic rather than empirical, and the proposed model requires future empirical validation.

Keywords: Cybersecurity awareness, Security behaviour, Cyber risk governance, Cyber resilience, Digital SME, Marketplace Seller

Governance and Organizational Capability for Sustainable Information Management: A Qualitative Content Analysis of Specialized Archival Resources

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Abstract

Special archival resources such as cartographic, architectural, and technical drawing archives have distinct requirements compared to standard archives. Their management extends beyond mere storage; it encompasses governance, organizational capabilities, information management, and methods of access and utilization that support the continuity of information. This study aims to identify the governance factors and organizational capabilities highlighted in the literature regarding the management of special archival resources. Furthermore, it seeks to examine the thematic patterns linking these elements to sustainable information management. A qualitative approach utilizing qualitative content analysis was employed. From hundreds of articles found on Google Scholar, ten scholarly articles were selected based on their relevance and the credibility of their sources. Coding was conducted using ten categories: governance, human resources, infrastructure, funding, standardization and procedures, technology, information management, access and utilization, organizational resilience, and sustainability. The results indicate that information management is the most frequently recurring theme across all articles, followed by access and utilization, and the sustainability of information management. Standardization and procedures, human resources, infrastructure, and technology also feature prominently, whereas governance, funding, and organizational resilience receive less attention. Based on these thematic patterns, the study developed a conceptual model. In this model, governance provides direction, while organizational capabilities support implementation. Information management serves as the core process, and access and utilization represent the tangible manifestation of information value, leading toward sustainable management. This model is conceptual and interpretive in nature rather than an empirically tested cause-and-effect model. The study contributes by broadening the perspective on managing special archival resources through the integration of governance dimensions and organizational capabilities into a framework for sustainable information management.

Keywords: specialized archival resources, governance, organizational capabilities, information management, sustainability.

Global Partnership, Local Impact: Strengthening Community-Based Ecotourism through International Academic Collaboration

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Abstract

This community engagement program examined how international academic collaboration can strengthen Community-Based Ecotourism (CBE) in Gubugklakah Village, Malang Regency, Indonesia. The collaboration between Politeknik Negeri Malang (Polinema) and Universiti Teknologi Malaysia (UTM) responded to local challenges related to community capacity, environmental management, and the use of digital media for destination promotion. The team implemented a participatory, collaborative approach through training and education, field-based experiential learning, focus group discussions, and institutional commitment. Local residents, tourism awareness groups, village representatives, academics, and students participated as active partners. The activities focused on digital tourism marketing, social media promotion, destination branding, environmental awareness, and community-based waste management using the reduce, reuse, and recycle (3R) principles. The program generated four main outcomes: stronger community understanding of sustainable ecotourism, greater participation in environmentally responsible tourism practices, improved awareness of digital promotion, and strengthened institutional commitment for continued collaboration. International knowledge exchange also supported social learning and reinforced local communities' position as the main actors in tourism development. Based on these outcomes, the article proposes a concise international collaboration model in which academic partnership supports community capacity building, environmental management, and destination competitiveness, leading to short-term community outcomes and longer-term sustainability. The experience suggests that international community engagement can provide a practical mechanism for linking university internationalization with locally grounded sustainable tourism development.

Keywords: community-based ecotourism, international academic collaboration, community empowerment, sustainable tourism, village tourism

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PARALLEL SESSION 03

AMBEC 2026

“Business Beyond Borders: Resilience, Sustainability, and Innovation in the Asia-Pacific"

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The Concept of Competitive Advantage in the Digital Era: A Systematic Literature Review

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Abstract

This study examines the evolution of the concept of Competitive Advantage in the digital era through a Systematic Literature Review (SLR) based on the PRISMA 2020 guidelines. A total of 581 documents were identified, with 17 studies meeting the final inclusion criteria following a stepwise screening process and quality assessment. Bibliometric analysis using VOSviewer and thematic synthesis were applied to map the conceptual development and identify emerging patterns in the literature. The research findings reveal a longitudinal shift in Competitive Advantage, moving from classical position- and resource-based perspectives toward dynamic capabilities, digital ecosystem orchestration, and data-driven strategic logic. Across the reviewed studies, digital transformation, the development of technological capabilities, and Management Information Systems (MIS) architecture such as API-first systems, cloud computing, and data pipelines emerged as the primary enablers of sustainable competitive advantage. This review also highlights the growing importance of platform-based business models, digital marketing capabilities, and analytics-driven decision-making, particularly within the context of emerging economies such as Indonesia. A synthesized conceptual framework is proposed to illustrate how digital technologies, dynamic capabilities, and MIS integration shape competitive advantage in the digital economy.

Keywords: Competitive Advantage, Digital Transformation, Dynamic Capabilities, Management Information Systems, Digital Ecosystem, Indonesia

Digital Marketing Innovation for MSMEs Through QR Code Payment Systems: A Systematic Literature Review

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Abstract

Digital transformation has fundamentally reshaped the business landscape, compelling MSMEs (Micro, Small, and Medium Enterprises) to adapt to rapid technological change. Among the most prominent innovations is the adoption of Quick Response Code Indonesian Standard (QRIS) payment systems, which enable fast, secure, and efficient cashless transactions. This study aims to identify the forms of digital marketing innovation that emerge through QR payment adoption among MSMEs, while also reviewing the extent to which prior literature has explored the links between these systems, information systems, and digital marketing strategy. We employed a Systematic Literature Review (SLR) with a bibliometric approach. Data were gathered using Publish or Perish (PoP), while VOSviewer was used to map keyword relationships and linkages. Our literature search covered Google Scholar and Scopus, spanning publications from 2021 to 2025. The findings reveal that implementing QRIS does more than streamline transactions and improve financial transparency—it also boosts digital literacy and strengthens MSMEs' competitive edge. The main drivers of QRIS adoption include perceived usefulness, ease of use, and digital infrastructure support. Ultimately, this study contributes to developing information-system-based digital marketing innovation concepts within the context of MSME digital transformation.

Keywords: QRIS, digital marketing innovation, MSMEs, information systems, digital literacy

Systematic Literature Review: The Influence of Content Marketing and Social Media Marketing on Purchase Decisions in the F&B Business in Indonesia

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Abstract

This study aims to identify the main concepts, definitions, and factors affecting the effectiveness of content marketing and social media marketing in the Food and Beverage (F&B) industry in Indonesia through a Systematic Literature Review (SLR) approach. Data collection was conducted through the Scopus and Google Scholar databases during the 2020–2025 period using the PRISMA procedure, resulting in 12 articles that met the inclusion criteria. The results show that content marketing plays an important role in increasing brand awareness, trust, and quality perception through visual content, storytelling, and user-generated content. Meanwhile, social media marketing significantly affects consumer engagement, purchase intention, and buying decisions through interactivity, electronic word of mouth (e-WOM), and influencer engagement. The main success factors identified include content quality, message relevance, source credibility, and suitability with social media platform characteristics and trends. This study concludes that the integration of content marketing and social media marketing has a strategic role in shaping consumer decision-making and can serve as a conceptual and practical basis for F&B businesses in designing effective digital marketing strategies.

Keywords: Content Marketing; Social Media Marketing; Consumer Decision; F&B Industry; Marketing Information System; Systematic Literature Review.

Chatbots and Consumer Purchase Decisions in E-Commerce: A Systematic Literature Review of Trends and Key Influencing Factors

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Abstract

This study presents a systematic review of 17 selected articles for the period 2020–2025 to analyze how artificial intelligence-based chatbots influence consumer purchasing decisions in the e-commerce industry. Data is collected through bibliometric analysis, PRISM, and article quality assessment to ensure the relevance and accuracy of the findings. The results of the synthesis show that personalization, anthropomorphism, and trust are key factors that consistently drive purchase intent and actual purchase behavior. On the contrary, perceived privacy risk and intrusiveness are the dominant inhibiters that reduce the effectiveness of chatbots in influencing purchasing decisions. The research also confirms the trend shift from focusing on technical efficiency to an approach that emphasizes transparency, data security, and human-like interactions. These findings provide theoretical contributions to the development of AI-based digital marketing literature as well as practical recommendations for designing chatbots that are more adaptive, ethical, and effective in increasing e-commerce conversions.

Keywords: Chatbot,Purchase Decision,E-Commerce.Digital Marketing,Systematic Literature Review

The Influence of Global Brand Image and Affordable Luxury Positioning on Purchase Decisions for Laneige Products in Indonesia

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Abstract

The development of the Korean beauty industry in Indonesia has intensified competition among global skincare brands in influencing consumers' purchasing decisions. Laneige, as one of Korea's prominent skincare brands, has established a strong presence in the global skincare market, particularly in Indonesia. This competitive landscape highlights the importance of brand positioning in shaping consumers' perceptions and purchasing decisions. This study aims to analyze the influence of Global Brand Image and Affordable Luxury Positioning on consumers' purchase decisions regarding Laneige products in Indonesia. The study employs a quantitative approach with an explanatory research design involving 140 respondents residing in Indonesia who had previously purchased and used Laneige products. The respondents were selected using a purposive sampling technique. Data were analyzed using IBM SPSS Statistics 29 through validity and reliability tests, classical assumption tests, multiple linear regression analysis, t-tests, an F-test, and the coefficient of determination (R2). The results indicate that Global Brand Image and Affordable Luxury Positioning have positive and significant effects on purchase decisions, both partially and simultaneously. These findings demonstrate that a strong global brand image and positioning as a premium brand offering relatively affordable prices are important factors in enhancing consumers' purchase decisions regarding Laneige products in Indonesia.

Keywords: Global Brand Image; Affordable Luxury Positioning; Purchase Decision; Laneige

When Literacy Is Not Enough: Usage and Tradition Barriers to QRIS Adoption among Ultra-Micro Entrepreneurs

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Abstract

Despite the growing adoption of digital payments through the Quick Response Code Indonesian Standard (QRIS), resistance to QRIS among ultra-micro entrepreneurs remains understudied, particularly regarding the roles of usage and tradition barriers and the potential of digital financial literacy to mitigate such resistance. This study aims to examine the effects of usage barriers and tradition barriers on QRIS resistance and to investigate the moderating role of digital financial literacy among ultra-micro entrepreneurs in Balikpapan, Indonesia. A quantitative survey was conducted among ultra-micro entrepreneurs who were aware of QRIS but had not yet adopted it. Data were collected using a structured Likert-scale questionnaire and analysed using structural equation modelling. Drawing on Innovation Resistance Theory, the findings indicate that both usage barriers and tradition barriers significantly increase resistance to QRIS adoption. Digital financial literacy does not play a significant moderating role in the influence of usage and tradition barriers on resistance to using qr code payments. This suggests that theoretical cognitive understanding alone is insufficient to override immediate operational frictions and deeply ingrained cash-based transactional habits.

Keywords: QRIS, Innovation Resistance, Usage Barriers, Tradition Barriers, Digital Financial Literacy, Ultra Micro Businesses.

Can Trust Reduce QRIS Resistance? The Moderating Effects of Perceived Trust on Value and Risk Barriers

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Abstract

This study aims to examine the effects of value barriers and risk barriers on resistance to Quick Response Code Indonesian Standard (QRIS) use and to analyze the moderating role of perceived trust among ultra-micro business owners in Balikpapan City. A quantitative causal approach was employed involving 186 respondents selected through purposive sampling. Data were collected using a five-point Likert-scale questionnaire and analyzed using Structural Equation Modeling-Partial Least Squares. The results show that value barriers and risk barriers have positive and significant effects on resistance to QRIS use. Perceived trust does not significantly moderate the effect of value barriers on resistance, but it significantly weakens the effect of risk barriers on resistance to QRIS use. These findings indicate that resistance to QRIS adoption is influenced by perceived disadvantages and risks, while trust plays a more specific role in reducing risk-related resistance. Therefore, QRIS stakeholders should strengthen trust among ultra-micro business owners through improved transaction security, transparent information, and targeted education to reduce resistance and encourage wider adoption of digital payments.

Keywords: QRIS, Innovation Resistance Theory, Value Barriers, Risk Barriers, Perceived Trust

When Green Scepticism Drives Green Consumption: The Mediating Roles of Green Trust and Environmental Concern among Fast Fashion Consumers

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Abstract

The rapid growth of sustainable consumption has created a paradox in the fast fashion industry, where consumers increasingly demand environmentally responsible products while simultaneously questioning the credibility of corporate green claims. This study investigates whether green scepticism functions as a barrier or a constructive mechanism in shaping green purchase intention among fast fashion consumers in Samarinda, Indonesia, by examining the mediating roles of green trust and environmental concern based on an extended Theory of Planned Behavior perspective. A quantitative approach was applied using survey data from 162 valid respondents who had purchased fast fashion products within the previous six months were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results reveal that green scepticism significantly influences green purchase intention, green trust, and environmental concern. Furthermore, green trust and environmental concern significantly enhance green purchase intention, with both variables partially mediating the relationship between green scepticism and purchase intention through green trust and environmental concern. The structural model explains 61.0% of the variance in green purchase intention. These findings challenge the assumption that consumer scepticism only reduces green consumption. Instead, scepticism may function as a critical evaluation mechanism that encourages verification, strengthens trust, and promotes more informed sustainable purchasing decisions.

Keywords: green scepticism, green trust, environmental concern, green purchase intention, fast fashion

Beyond Compliance: Sources Of Sustainable Competitive Advantage In Export-Oriented Floriculture MSMEs – A Multi-Case Study From Batu City, Indonesia

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Abstract

Export-oriented floriculture micro, small, and medium enterprises (MSMEs) in Indonesia operate in an increasingly competitive global market, yet many struggle to translate export compliance into lasting competitive advantage. This study examines how three floriculture MSMEs in Batu City, East Java – CV Botani Flora Indonesia (ornamental plants), CV Arjuna Flora (flower bulbs), and CV Bunga Melati (kokedama handicraft) – build and sustain competitive advantage beyond mere regulatory compliance. Using a qualitative multi-case study design, primary data were drawn from field observations, interviews, and documentation collected directly from the three companies, and analyzed through Porter's generic strategy framework and the Resource-Based View (VRIO). Findings reveal that formal export documentation functions only as a threshold resource shared by all exporters, offering no differentiation. Genuine competitive advantage instead emerges from three distinct pathways: digital-market diversification, exclusive long-term partnership combined with agroclimatic advantage, and collaborative production innovation. Single-market dependency was identified as the principal sustainability threat in two of the three cases. The findings extend the Resource-Based View to the MSME export context and offer practical guidance for floriculture exporters and policymakers.

Keywords: competitive advantage, export MSMEs, floriculture, Resource-Based View, multi-case study

Development of a Company Profile Video Using CapCut as an Information Medium for the International Class of the Marketing Management Program at Polinema

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Abstract

The internationalization of higher education requires institutions to adopt adaptive digital communication strategies. Preliminary observation showed that information about the International Class of the Applied Bachelor's Degree in Marketing Management at the State Polytechnic of Malang (Polinema) was still scattered across short-form social media content and had not been packaged into a single, comprehensive medium. This study aims to design, develop, and evaluate a company profile video using CapCut software as a unified information medium for the program. An action research design was applied through the stages of planning, acting, observing, and reflecting across two cycles. Data were collected from 33 respondents, comprising a program coordinator, a marketing expert, a multimedia expert, and 30 prospective students, through observation, interviews, documentation, and a questionnaire built on the EPIC (Empathy, Persuasion, Impact, Communication) model. Effectiveness was analyzed using percentage and mean-score calculations. The overall effectiveness score increased from 4.1 in the first cycle to 4.4 in the second cycle, placing the revised video in the highly effective category. The largest gains occurred in the empathy and persuasion dimensions, following improvements to video duration, subtitles, background music, and call-to-action elements. These findings confirm that CapCut-based video production, refined through iterative action research, can serve as an effective and professional information medium for promoting an international academic program.

Keywords: company profile video, CapCut, EPIC model, information medium, action research

OPTIMIZATION OF MULTICHANNEL DIGITAL MARKETING TO IMPROVE THE CUSTOMER JOURNEY: A CASE STUDY OF WEBSITE UT CONNECT

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Abstract

Digital transformation has encouraged organizations to integrate multiple digital marketing channels to provide a consistent customer experience throughout the customer journey. This study aims to analyze the implementation of multichannel digital marketing at UT Connect, identify appropriate optimization strategies, and evaluate their effectiveness using the AARRR Framework. An Action Research approach with one cycle consisting of planning, action, observation, and reflection was employed. Data were collected through observations, interviews, documentation, digital marketing performance evaluation, expert validation, and customer questionnaires. The optimization focused on three digital marketing channels, namely Instagram Organic, SEO, and CRM. The findings indicate that the initial implementation of multichannel digital marketing had not been fully integrated across the customer journey. Following the implementation of optimization strategies, the AARRR evaluation demonstrated improvements in acquisition, activation, retention, revenue, and referral, indicating better integration and consistency among the selected digital marketing channels. The study concludes that optimizing Instagram Organic, SEO, and CRM effectively enhanced UT Connect's customer journey. These findings provide practical recommendations for continuous multichannel digital marketing optimization and demonstrate the usefulness of the AARRR Framework in evaluating customer journey performance within a B2B contex.

Keywords: Multichannel Digital Marketing, Customer Journey, UT Connect, Action Research, AARRR Framework.

The Influence of Scarcity Marketing and Consumer Emotion on Impulsive Buying: A Study on Shopee Flash Sale Consumer in Malang City

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Abstract

This study aims to examine the partial and simultaneous effects of scarcity marketing and consumer emotion on impulsive buying among Shopee Flash Sale consumers in Malang City. Using a quantitative explanatory approach, data were collected from 100 Shopee Flash Sale consumers selected through purposive sampling and analyzed using multiple linear regression.
The results indicate that both scarcity marketing and consumer emotion have positive and significant partial effects on impulsive buying ($p < 0.001$), while simultaneously they also exert a significant influence, explaining 88.7% of the variance in impulsive buying (Adjusted R^2 = 0.887). These findings suggest that scarcity-based promotional strategies combined with positive emotional experiences effectively encourage impulsive buying behavior among Shopee Flash Sale consumers. Future research is recommended to incorporate additional variables, such as Fear of Missing Out (FOMO), perceived value, or consumer trust, to provide a more comprehensive understanding of impulsive buying behavior in e-commerce.

Keywords: Scarcity Marketing; Consumer Emotion; Impulsive Buying; Shopee Flash Sale

Is Parasocial Relationship Very Important? Impulsive Buying in Live Streaming E-commerce

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Abstract

This study examines the effect of Parasocial Relationship on Impulsive Buying with Urge to Buy as a mediating variable in the context of furniture products sold through live streaming e- commerce on Shopee and Tokopedia. The research employs a quantitative approach with non-probability sampling, gathering data from 287 respondents who have watched Melody Furniture live streaming. Data analysis using SmartPLS 3.0 reveals that Parasocial Relationship significantly and positively influences Impulsive Buying. Urge to Buy demonstrates a significant positive impact on Impulsive Buying. Additionally, Parasocial Relationship significantly and positively affects Urge to Buy. Finally, Parasocial Relationship exerts a significant positive influence on Impulsive Buying through Urge to Buy as a mediating variable. These findings highlight the critical role of Parasocial Relationships in driving Impulsive Buying behavior, with Urge to Buy serving as an important intermediary in e-commerce live streaming for furniture products. The study provides valuable insights for online businesses seeking to enhance consumer engagement and sales through live streaming platforms.

Keywords: Parasocial Relationship, Impulsive Buying, Urge to Buy, Live Streaming, Host Live Streaming.

The Effect of Perceived Authenticity and Online Review on the Repurchase Intention of Skintific Product Among Consumers in Malang City

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Abstract

The rapid growth of the skincare industry in Indonesia has increased competition among brands. Therefore, companies need to understand the factors that encourage consumers to repurchase their products. Perceived authenticity and online reviews are considered important factors that may influence consumers' repurchase intention. Perceived authenticity can build consumer trust, while online reviews can help consumers evaluate products. This study aims to examine the effect of perceived authenticity and online reviews on the repurchase intention of Skintific products among consumers in Malang City, both partially and simultaneously. This study used a quantitative approach with non-probability sampling and a purposive sampling technique. The sample consisted of 100 Skintific consumers in Malang City. Data were collected through questionnaires and analyzed using validity and reliability tests, descriptive analysis, classical assumption tests, multiple linear regression analysis, the coefficient of determination, t-tests, and F-tests using IBM SPSS Statistics. The results showed that perceived authenticity had a positive and significant effect on repurchase intention. However, online reviews did not have a significant effect on repurchase intention. Simultaneously, perceived authenticity and online reviews had a significant effect on the repurchase intention of Skintific products among consumers in Malang City. The Adjusted R Square value of 0.680 indicated that 68% of repurchase intention could be explained by perceived authenticity and online reviews, while the remaining 32% was influenced by other factors not examined in this study. Based on the findings, companies should focus on building and maintaining perceived authenticity to encourage consumers to repurchase their products. Although online reviews did not have a significant partial effect, companies should continue to manage customer reviews properly because both variables simultaneously influenced consumers' repurchase intention toward Skintific products.

Keywords: skincare, repurchase intention, Perceived authenticity, online review

Entrepreneurship Literacy, Access to Capital, and Digitalisation in Relations to Business Performance among Entrepreneurs with Disabilities

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Abstract

Entrepreneurship offers an alternative pathway for expanding economic participation among individuals with disabilities. However, sustaining a business may depend on various aspects of the capacities and resources available to entrepreneurs. This study examined the relationship of entrepreneurship literacy, access to capital, and digitalisation with business performance among entrepreneurs with disabilities. A quantitative approach with a correlational design was employed. Respondents were selected using purposive sampling based on the following criteria: individuals with disabilities who were currently running or had previously run an independent business and had at least one year of business experience. A total of 38 respondents with complete data were included in the analysis. Data were collected using a structured questionnaire with a five-point Likert Scale and analysed using Spearman's rho correlation. The findings showed that entrepreneurship literacy was positively and significantly related to business performance ($\rho = 0{,}824$; $p < 0{,}001$). Access to capital ($\rho = 0{,}691$; $p < 0{,}001$) and digitalisation ($\rho = 0{,}709$; $p < 0{,}001$) also demonstrated positive and significant relationships with business performance. Among the three variables examined, entrepreneurship literacy showed the strongest relationship with business performance. These findings suggest that business performance among entrepreneurs with disabilities is associated with entrepreneurial knowledge, access to financial resources, and the use of digital technologies. Therefore, efforts to promote inclusive entrepreneurship should consider strengthening entrepreneurship literacy alongside improving access to financing and digital capacity in an integrated manner. Given the limited sample size and correlational research design, these findings should be interpreted as empirical evidence of associations among the variables rather than causal relationships.

Keywords: access to capital; business performance; digitalisation; entrepreneurship literacy; entrepreneurs with disabilities

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Artificial Intelligence in Human Resource Management: A Systematic Literature Review on Recruitment Using People Analytics

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Abstract

The rapid development of digital technology has changed the way organizations manage human resources, especially in the employee recruitment and selection process. Artificial intelligence (AI) is now a key driver in enhancing efficiency, accuracy, and objectivity in human resource management (HRM) practices. This research aimed to analyze the concepts of AI and people analytics in the recruitment process and to identify the benefits and challenges of their implementation in Indonesia. Using a qualitative descriptive approach through a literature review from various international journals, this study discusses how AI technologies such as machine learning, natural language processing, and predictive analytics are applied in the recruitment process. The research results show that the use of AI can improve recruitment efficiency through candidate screening automation, data-based decision-making, and human bias reduction. However, this study also found challenges in the form of the risk of algorithmic bias, ethical issues, and the protection of candidate personal data. This research emphasizes the importance of balance between technological innovation and ethical hr practices. The results are expected to provide understanding for organizations in Indonesia in implementing AI and people analytics responsibly to support talent acquisition and sustainable organizational development.

Keywords: Artificial Intelligence, Human Resource Management, Recruitment, People Analytics, Ethics Issue

The Influence of Work-Life Balance and Perceived Organizational Support on Organizational Commitment among Gen Z in Jakarta

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Abstract

Gen Z currently dominates the workforce in Indonesia, including in Jakarta. However, this Gen is known to have a relatively lower level of organizational commitment compared to previous Gens, as reflected in their high tendency toward job hopping. This study aims to analyze the influence of work-life balance and perceived organizational support on organizational commitment among Gen Z employees in Jakarta. The population of this study consists of employees aged 20–29 years who work for companies in Jakarta. A purposive sampling technique was employed, resulting in a total of 172 respondents. This study adopts a quantitative approach using a series of statistical tests. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS as the statistical analysis tool. The results indicate that work-life balance and perceived organizational support each have a positive and significant effect on organizational commitment, both partially and simultaneously. These findings suggest that although Gen Z tends to demonstrate lower organizational commitment, their commitment can be enhanced when organizations provide adequate work-life balance and organizational support.

Keywords: work-life balance; perceived organizational support; organizational commitment; Gen Z.

Organizational Sustainability from a Human Resource Management Perspective in a Publishing Service Business: A Case Study of CV Aksara Cita Pustaka Malang

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Abstract

This study analyzes organizational sustainability from a human resource management perspective in a small-to-medium publishing service business, using CV Aksara Cita Pustaka Malang as a case. A qualitative case-study approach was employed. Data were collected through semi-structured in-depth interviews, direct observation, and organizational documentation. Seven purposively selected informants represented leadership, human resource and general administration, operations, editorial, marketing, and social-media functions within an organization of 15 employees. Data were analyzed using the interactive model of data reduction, data display, and conclusion drawing and verification. The findings show that human resource management is functional but remains simple, flexible, and strongly dependent on direct communication. Recruitment and placement are based on operational needs and competency fit; competence development mainly occurs through on-the-job guidance and correction; performance evaluation is conducted through direct monitoring; and employee motivation is reinforced by trust, learning opportunities, recognition, and a collaborative work climate. These practices support service quality and adaptability, but several sustainability risks remain, including limited documentation, unclear job boundaries, uneven workloads, non-standardized performance indicators, and insufficiently structured competence development. Human resources directly shape service accuracy, client communication, organizational reputation, and the ability to respond to technological and market change. The study concludes that organizational sustainability can be strengthened by formalizing essential HR systems while preserving the flexibility and collaborative culture that characterize the firm.

Keywords: organizational sustainability, human resource management, sustainable human resource management, publishing services, service quality

Driving Employee Performance in the Digital Era: The Critical Role of Organizational Commitment, Digital Fluency, and Technology Adoption

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Abstract

This study aims to examine the direct impact of organizational commitment and digital fluency on employee performance, and to investigate the mediating role of technology adoption within the context of digital transformation in the workplace. A quantitative explanatory design was employed. The sample consisted of 260 employees, selected using a purposive sampling technique. The inclusion criterion was employees who actively utilize company digital systems for at least one year. Both variables also directly and significantly enhance employee performance. Organizations must formulate dual strategies focusing on strengthening psychological attachment (commitment) and continuously upgrading employees' digital skills. This integration accelerates seamless technology adoption, which acts as a crucial catalyst for maximizing employee performance. This research contributes to human resource literature by integrating a psychological factor (organizational commitment) and a technical capability (digital fluency) into a single cohesive model, highlighting technology adoption as a critical bridging mechanism in the modern digital workplace.

Keywords: Organizational Commitment, Digital Fluency, Technology Adoption, Employee Performance, PLS-SEM.

Transmitting GHRM to Sustainable Performance: The Interplay of Green Behavior and Green Innovation

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Abstract

This study examines the effect of Green Human Resource Management (GHRM) on Sustainable Performance, with Green Behavior as a mediating variable and Green Innovation as a moderating variable among green business MSMEs in Central Java, Indonesia. Data were collected from 209 MSME owners and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The findings demonstrate that GHRM significantly enhances both Green Behavior and Sustainable Performance. Furthermore, Green Behavior mediates the relationship between GHRM and Sustainable Performance, while Green Innovation strengthens this relationship. These findings highlight that sustainability in MSMEs cannot be achieved merely through green product labeling; rather, it must be embedded in human resources, organizational behavior, operational practices, and continuous innovation. Accordingly, shifting from a green label toward a Green DNA is essential for cultivating and sustaining long-term MSME performance.

Keywords: Green Human Resource Management, Green Behaviour, Green Innovation, Sustainable Performance, Micro, Small, and Medium Enterprises (MSMEs).

Improving Employee Performance Through Strengthening Employee Engagement

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Abstract

Recent research on organizational behaviour underlined that employee engagement plays important role in improving employee performance. This study investigates the influence of employee engagement on employee performance of five state community colleges in Indonesia as well as elaborate and analyze the dominant and minor indicators of the employee engagement variable. The main data is collected from respondents by questionnaire. The respondents are 180 employees both lecturers and administrative staffs of 5 State community colleges of Indonesia. The data is processed statistically by SPSS. The findings of this study indicate that employee engagement have a positive influence on employee performance indicated by the R-square of 0.530, meaning that the influence of employee engagement to employee performance is 53.0%. This study contributes to organizational behaviour research by underlining the significant of employee engagement practices to implement. This study recommends that the state community college should be more focus on strengthening the employee engagement practices especially in term of re-designing jobs to be more challenging and arranging favourable work conditions. In addition, state community colleges should build psychological safety and trust, offer structured stress-management resources, and cultivate adaptable leadership.

Keywords: employee engagement, employee performance, challenging jobs, favourable work condition, employee's resilience

Cultivating Sustainable Performance: How Green Human Resource Management and Environmental Knowledge Drive Employee Green Behavior in Palm Oil Companies

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Abstract

This study examines the influence of Green Human Resource Management (GHRM) on Employee Green Behavior (EGB) and Employee Sustainable Performance (ESP), and tests the moderating role of Environmental Knowledge (EK) in these relationships. A quantitative explanatory design was conducted using a total sampling technique encompassing all 150 employees at a palm oil plantation and processing company in East Kalimantan, Indonesia. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS 3. The empirical results demonstrate that GHRM has a positive and significant effect on both EGB ($\beta = 0.815$, $p < 0.001$) and ESP ($\beta = 0.379$, $p < 0.001$). Furthermore, EGB significantly enhances ESP ($\beta = 0.228$, $p = 0.004$). However, Environmental Knowledge does not moderate the effect of GHRM on EGB ($p = 0.925$) or ESP ($p = 0.100$), indicating that structured organizational practices and standard operating procedures exert a more dominant influence on employee behavior than individual cognitive awareness alone. These findings extend Social Cognitive Theory by highlighting that formal organizational systems serve as critical environmental stimuli shaping workforce sustainability in resource-intensive sectors. Practically, palm oil firms should prioritize institutionalizing GHRM practices rather than relying solely on individual environmental awareness.

Keywords: Green Human Resource Management, Employee Green Behavior, Employee Sustainable Performance, Environmental Knowledge.

Determinants of Risk Management Maturity in the Public Sector: A Systematic Literature Review

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Abstract

Risk Management in the public sector is an effort to protect government objectives from various threats and uncertainties. The goal is to ensure that public services run smoothly and the organization's reputation is maintained. Research shows that for Risk Management to be truly effective and not just a pile of documents, the active involvement of all employees is far more important than mere directives from top leadership. Although directives from the top (Tone at the Top - TATT) are important for establishing culture, this factor has been proven to have statistically insignificant influence on increasing the effectiveness of RM in operational processes, such as planning and budgeting. The real keys to success are Informed Risk Decision (IRD) and intensive risk socialization. That is, when middle and lower-level employees proactively seek out and use risk information in their daily decisions, that is what really improves the effectiveness of risk management. Mature risk management occurs when this system is fully integrated with organizational strategy and performance planning, moving beyond mere formal compliance. Otherwise, risk management becomes a “paper exercise” divorced from the day-to-day activities of the organization.

Keywords: Risk Management, Risk Aware Culture, Risk Management Maturity, Public Sector.

Human Resource Management Study: Duties and Functions of Archivists

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Abstract

This study analyzes the obstacles to the implementation of the Head of ANRI Regulation Number 4 of 2017 concerning the Implementation of Archivist Functional Position Duties. Using a descriptive qualitative method through interviews with two informants and literature review, the study found that the main obstacles came from the limited number of archivists and the incompatibility of the position level with organizational needs, not from regulatory weaknesses. This condition forces archivists to carry out tasks outside their level, reducing professionalism and quality of archive management. Administrative and fiscal obstacles such as zero growth policies and budget limitations are the causes of the disapproval of the proposed formation. The study recommends strengthening inpassing, regional-based certification, the policy of one OPD one archivist, accelerating digitalization, and strengthening professional associations.

Keywords: archivist, archival regulation, functional position.

Systematic Literature Review: Could Leadership Be the Remedy for Role Ambiguity Among Generation Z in Indonesia?

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Abstract

This study synthesizes empirical evidence on how leadership styles reduce role ambiguity among Generation Z employees. Using a PRISMA-based systematic literature review supported by bibliometric visualization and thematic analysis, 16 articles published between 2020 and 2025 were examined. The findings identify role clarity as a key mechanism linking leadership with job satisfaction, performance, and retention. Leadership characterized by transparency, adaptability, and continuous feedback aligns with Generation Z's expectations, while ineffective leadership increases ambiguity and worsens organizational outcomes. The study also highlights digital adaptability as an important dimension of modern leadership. Practically, organizations should strengthen clear communication, continuous feedback, and digital fluency. However, the limited number of Generation Z-specific studies and variation across sectors constrain the generalizability of the findings.

Keywords: Leadership Role, Role Ambiguity, Role Clarity, Generation Z, Management Information Systems

Employee Adaptability in the Digital Transformation Era: A Systematic Literature Review

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Abstract

This study aims to systematically examine the concept of employee adaptability in the era of digital transformation and to identify key factors that influence the success of digital transformation within organizations. This study employed a Systematic Literature Review (SLR) of 15 reputable scientific articles published between 2020 and 2025 and indexed in Scopus, Web of Science, and Google Scholar. The analysis was conducted using bibliometric and thematic analysis approaches. The findings reveal that employee adaptability is a multidimensional capacity encompassing cognitive, psychological, and behavioral aspects in responding to technological change. The success of digital transformation is influenced by five interrelated groups of factors, namely technological factors, individual capability factors, psychological factors, performance and innovation factors, and organizational change factors. This study provides an integrative conceptual synthesis that positions employee adaptability as a core meta-skill in digital transformation. Organizations should prioritize adaptive capability development through continuous reskilling, agile HR practices, and supportive digital leadership. This review is limited to secondary data from published journal articles and does not include empirical primary data.

Keywords: Employee Adaptability, Workforce Adaptability, Digital Transformation, Industry 4.0, Systematic Literature Review Analysis.

The Effect of Sectoral Economic Growth, Education, and Wages on Labor Absorption in Kedungsepur

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Abstract

Labor absorption is an important indicator for assessing the capacity of a regional economy to create employment opportunities. The Kedungsepur region has experienced diverse developments in the manufacturing sector; however, increased economic activity has not always been accompanied by a proportional increase in labor absorption. This condition indicates that labor absorption is influenced not only by sectoral economic development but also by the quality of human resources and wage levels. This study aims to analyze the effects of sectoral economic growth, education level, and wages on labor absorption in the manufacturing sector in the Kedungsepur region over the last ten years. Sectoral economic growth is represented by the Gross Regional Domestic Product (GRDP) of the manufacturing sector, education level is proxied by Mean Years of Schooling (MYS), while wages are represented by the Regency/City Minimum Wage (UMK). This study employs a quantitative approach using secondary data obtained from Statistics Indonesia (BPS) and official local government publications. The research covers six regencies/cities in the Kedungsepur region, namely Kendal Regency, Demak Regency, Semarang Regency, Salatiga City, Semarang City, and Grobogan Regency. The dataset consists of panel data covering nine years, resulting in a total of 54 observations. The analysis is conducted using panel data regression by selecting among the Common Effect Model, Fixed Effect Model, and Random Effect Model through the Chow test, Hausman test, and Lagrange Multiplier test. The results show that manufacturing-sector GRDP has a positive and significant effect on labor absorption. Mean Years of Schooling has a positive but statistically insignificant effect, while the Regency/City Minimum Wage has a positive and significant effect on labor absorption. Simultaneously, the three variables have a significant effect on labor absorption in the manufacturing sector. These findings highlight the importance of industrial development policies that consider sectoral output growth, improvements in educational quality, and wage policies in supporting the expansion of employment opportunities in the Kedungsepur region.

Keywords: Labor absorption, employment opportunities, wage policies, educational quality

Building Organizational Resilience Through Job Satisfaction and Employee Engagement: Evidence from a State-Owned Enterprise

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Abstract

This study examines the influence of job satisfaction and employee engagement on employee performance, viewed as a foundation for organizational resilience in a state-owned enterprise operating in an increasingly uncertain business environment. The research was conducted among employees of PT Industri Telekomunikasi Indonesia (Persero), a state-owned enterprise in the telecommunications sector. A total of 230 employees were selected through stratified random sampling, and data were collected using Likert-scale questionnaires. The data were analyzed quantitatively using path analysis with a trimming model. The results show that job satisfaction and employee engagement each have a significant positive effect on employee performance, both simultaneously and partially, with job satisfaction exerting the stronger influence. These findings suggest that sustaining employee performance through job satisfaction and engagement can serve as a strategic pathway for state-owned enterprises to strengthen organizational resilience amid a rapidly changing regional and global business landscape.

Keywords: employee engagement, employee performance, job satisfaction, organizational resilience, state-owned enterprise

Employer Branding In East Asia: A Bibliometric Analysis And Systematic Literature Review

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Abstract

This study aims to define employer branding in the East Asian context, identify factors influencing its effectiveness, and map the most widely studied or applied strategies through a Systematic Literature Review (SLR) and bibliometric analysis. The study follows the PRISMA protocol, using Publish or Perish to collect data from Google Scholar and Scopus and VOSviewer to visualize keywords, publication trends, and thematic relationships. The analysis covers English-language academic articles published between 2020 and 2025 on employer branding in South Korea, Japan, and China. The bibliometric findings show a marked increase in publications during 2023–2024, with dominant themes including brand, CSR, talent management, and sustainability. Employer branding in East Asia is understood holistically through economic, social, and development values, value congruence, ethical reputation, and organizational culture. Its effectiveness is shaped by social value, meaningful work, CSR, internal affective climate, and younger generations' preferences for social reputation and work–life balance. The most prominent strategies include strengthening the employee value proposition (EVP), internal employer branding, CSR integration, and the use of digital technology and AI. This study extends employer branding research beyond Western contexts by emphasizing socio-cultural values and sustainability as core elements of employer brands in East Asia. The findings provide practical guidance for organizations to develop contextual and value-based employer branding strategies aligned with generational dynamics and local work cultures. The study is limited to metadata and three East Asian countries, indicating the need for future full-text SLR research.

Keywords: employer branding, East Asia, bibliometric, Systematic Literature Review, SLR.

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“Business Beyond Borders: Resilience, Sustainability, and Innovation in the Asia-Pacific"

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Nutritional Awareness and Healthy Menu Development among Professional Chefs

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Abstract

The nutritional awareness of chefs has become an important requirement in the hospitality industry, particularly concerning the quality of healthy menus that are safe for consumers to consume. Chefs are not only expected to prepare delicious food but also menus that contain high and varied nutritional content. This study aims to analyze the implementation of hotel menus in relation to the nutritional awareness of hotel chefs. Crossectional studies has conducted in this study. The respondents are professional chefs working in the hospitality industry, selected using purposive sampling based on criteria of work experience and involvement in menu development. Data were collected through structured questionnaires measuring the level of nutritional awareness and its implementation in the development of healthy menus. Data analysis was conducted descriptively and inferentially using correlation and path analysis tests to examine the relationships between variables. The study found a positive and significant relationship between support form organization with availability health menus. Chefs with higher nutritional knowledge tend to consistently apply balanced nutrition principles in menu planning, ingredient selection, and cooking techniques but there is no correlation with the availability. Additionally, organizational support such as management policies, availability of healthy ingredients, and nutrition training plays a crucial role in strengthening this implementation. Menus developed with nutritional considerations also receive positive consumer perceptions, particularly regarding health benefits and satisfaction. This study offers a novel contribution by bridging the gap between nutritional knowledge and its implementation in culinary practice, particularly among professional chefs in the hospitality industry. Unlike previous research that primarily focused on consumer behavior or nutritional content analysis, this study emphasizes the role of chefs as key actors in translating nutritional knowledge into the development of healthy menus. Furthermore, it integrates organizational factors and consumer perceptions within a comprehensive analytical framework. The findings contribute theoretically to the advancement of culinary nutrition studies and offer practical implications for the hospitality industry in delivering healthier and more sustainable menus.

Keywords: Chef, Nutririon Food, Menu Development

Empowering Tourism Practitioners through English Language Competence for Sustainable Tourism Development

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Abstract

Tourism plays an important role in supporting local economic growth and creating opportunities for communities to develop their local potential. However, limited English language competence remains a challenge for tourism practitioners, particularly in communicating with and providing services to international visitors. This limitation may affect their ability to deliver information, promote tourism destinations, and develop tourism-related businesses. This study aims to examine the perceived benefits of English language training in supporting tourism practitioners' communication skills, tourist services, tourism promotion, and business development. A descriptive quantitative approach was employed, involving 50 tourism practitioners as respondents. Data were collected through a five-point Likert-scale questionnaire covering four indicators: communication skills, tourist services, tourism promotion, and tourism business development. The data were analyzed descriptively using mean scores to identify the perceived benefits of the training. The findings indicate that all four indicators obtained mean scores above 4.00, suggesting that English language training provides a high level of benefit for tourism practitioners. The results demonstrate that the training supports participants in improving their confidence in communicating with international visitors, providing better tourism services, promoting local destinations and products, and identifying opportunities for tourism business development. These findings highlight the importance of English language competence as a practical empowerment tool for tourism practitioners. Integrating English language training into tourism capacity-building programs can contribute to improved service quality, stronger tourism competitiveness, and broader access to global tourism markets, thereby supporting sustainable tourism development.

Keywords: English language competence, tourism practitioners, tourism promotion; sustainable tourism development.

From Ideas to Experiences: The Role of Students in Shaping Future Tourism Products

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Abstract

Tourism is changing rapidly. Visitors are no longer interested only in seeing popular attractions; many of them also want to have meaningful experiences and to learn about the culture and people of a destination. This situation creates opportunities for students to become involved in developing tourism products, since they can bring fresh ideas, creativity, communication skills, and an understanding of current trends. This study aims to explore how students perceive their role in creating tourism products for the future. The study involved 25 students from the English Department of Politeknik Negeri Malang (Polinema). A quantitative descriptive method was used, and data were collected through a questionnaire using a five-point Likert scale covering five areas: creativity and innovation, cultural awareness, communication and English skills, entrepreneurship and collaboration, and sustainability. The results show a positive response from the participants, with an overall average score of 4.25. The highest score was found in communication and English skills (4.36), followed by creativity and innovation (4.28), sustainability and future tourism (4.24), cultural awareness (4.20), and entrepreneurship and collaboration (4.16). These findings suggest that students are aware of their potential contribution to tourism development and see their English and communication skills as important tools for introducing local tourism products to a wider audience. The study highlights the importance of giving students more opportunities to turn their ideas into real tourism products through practical projects, collaboration, and entrepreneurship activities.

Keywords: students, tourism products, tourism innovation, English skills, sustainability, Polinema

Virtual Reality as a Digital Promotional Medium for Enhancing Tourist Experience: Evidence from Situs Patirtaan Ngawonggo, Indonesia

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Abstract

As a digital innovation for enriching tourist experience, Virtual Reality (VR) has been introduced to cultural heritage sites suffering from low and uneven visitor numbers. This study examined the utilization of a 360° VR video, in its capacity as a digital promotional medium, to the Situs Patirtaan Ngawonggo, a tenth century archeological watery sanctuary site in Tajinan District, Malang Regency, Indonesia, run by a community-based organization—the Pokdarwis Kaswangga. This study took a descriptive qualitative approach with data gathered from purposive interview with two informants and structured interview with 25 prospective tourists (Generation Z), who had viewed the 360° VR video. The results reveal that the VR video improved the experience of the prospective tourists in the following three dimensions, where escape experience was shared by more than half of the prospective tourists (13 of 25, 52%), followed by learning experience (9 of 25, 36%) and enjoyment experience (3 of 25, 12%). The results suggest that as a digital promotional medium the 360° VR video is effective in providing an immersive experience of escape from daily life pre-actual-visit, while being capable of transmitting the site's cultural narrative. The VR video can thus serve as a low-cost digital promotional medium for tapping the digitally savvy Generation Z as a tourist, and as a form of sustainable engagement with prospective tourists prior to their visit, potentially to calibrate visitor expectations and lighten the load on fragile, non-ticketed cultural heritage sites.

Keywords: virtual reality; digital promotional medium; tourist experience; cultural heritage tourism; sustainable tourism; Generation Z

Resilient Traditions: Navigating Continuity, Tourism, and Intergenerational Regeneration in Osing Traditional Houses

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Abstract

The sustainability of traditional architecture as cultural heritage relies not only on preserving physical structures but also on the ability of local communities to adapt to changing social and cultural conditions. This study examines the cultural regeneration of Osing traditional houses in Kemiren Village, Banyuwangi, using the concepts of living heritage and institutional adaptation. A qualitative case study approach was employed, with data collected through in-depth interviews, participatory observation, and document analysis. The findings identify four interconnected dimensions that support the continuity of Osing traditional houses: continuity, adaptation, participation, and intergenerational collaboration. Cultural regeneration occurs not as a linear transfer of heritage between generations, but through complementary roles and interactions between them. The older generation sustains cultural values, traditions, knowledge, and legitimacy, while younger generations introduce new forms of engagement through community-based tourism, homestays, creative economic activities, and digital media. These adaptations expand the functions of traditional houses and generate social, cultural, and economic benefits while maintaining their core cultural identity. The study highlights that the sustainability of living heritage depends on the ability to balance cultural continuity with adaptive practices that respond to contemporary community needs.

Keywords: Living Heritage, Osing Traditional House, Cultural Regeneration, Institutional Adaptation, Intergenerational Relations.

From Fragmentation to Collaborative Action: Designing an Emerging Community-Based Sustainable Tourism Business Model in Maratua Island, Indonesia

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Abstract

Community-based tourism initiatives in small-island destinations often possess valuable assets but remain constrained by fragmented institutional roles and competing product offers. Although collaboration is widely discussed as participation, governance, and planning, less is known about how it becomes an operational business - model architecture. This retrospective qualitative intervention case study examines how collaborative co-design recombined separately managed tourism and conservation resources in Payung-Payung Village, Maratua Island, Indonesia. Evidence comprised programme and institutional documents, product artefacts, facilitator reflection treated as reflexive evidence, and post-programme confirmation from the conservation partner. The findings identify a five-stage mechanism: fragmented resources, collaborative co-design, institutional recombination, integrated value architecture, and early community-led implementation. Existing mobility assets, guiding capabilities, and coral-conservation expertise were configured into a three-day/two-night ecotourism package rather than replaced by new attractions. Partner confirmation indicates that local organisations subsequently marketed and sold the package on several occasions without further operational assistance, providing initial evidence of emerging operational autonomy. Transaction, benefit-sharing, and longitudinal sustainability data were unavailable; therefore, economic value capture and long-term impacts remain unverified. The study contributes by showing that collaborative sustainable business-model innovation can emerge through institutional recombination: the reconfiguration of existing community organisations, resources, and responsibilities into a shared customer-facing value architecture.

Keywords: sustainable business model innovation; community-based tourism; stakeholder collaboration; ecotourism; island destination; Maratua

The Effect of Brand Authenticity and Brand Love on Customer Loyalty to Make over Lipstick Products in Malang City

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Abstract

Fierce competition in the cosmetic industry encourages companies to build strong relationships with consumers through brand authenticity and brand love to enhance customer loyalty. Make Over, as one of Indonesia's leading cosmetic brands, faces increasing competition in maintaining consumer loyalty despite its growing market presence. However, the influence of brand authenticity and brand love on customer loyalty toward Make Over lipstick products has not been clearly identified. Therefore, this study aims to analyze the influence of brand authenticity and brand love on customer loyalty toward Make Over lipstick products in Malang City. This study employed a quantitative research method, with Brand Authenticity and Brand Love as the independent variables and Customer Loyalty as the dependent variable. Data were collected through online questionnaires distributed to 100 respondents selected using purposive sampling. The data were analyzed using multiple linear regression analysis, coefficient of determination analysis, and hypothesis testing through the partial test (t-test) and simultaneous test (F-test). The results of the classical assumption tests indicated that the data met the required assumptions for regression analysis. The coefficient of determination (Adjusted R^2) was 0.559, indicating that Brand Authenticity and Brand Love explained 55.9% of the variation in Customer Loyalty, while the remaining 44.1% was influenced by other variables outside the scope of this study. The findings revealed that Brand Authenticity did not have a significant effect on Customer Loyalty, whereas Brand Love had a positive and significant effect on Customer Loyalty. Simultaneously, Brand Authenticity and Brand Love had a significant effect on Customer Loyalty. In conclusion, Brand Love plays a more important role than Brand Authenticity in influencing Customer Loyalty toward Make Over lipstick products in Malang City. These findings suggest that companies should strengthen consumers' emotional attachment to the brand while maintaining brand authenticity to support long-term customer loyalty. Future studies are recommended to include additional variables, such as brand trust, brand image, customer satisfaction, electronic word-of-mouth (e-WOM), customer experience, or perceived quality, to provide a more comprehensive understanding of the factors influencing customer loyalty.

Keywords: customer loyalty, cosmetic brand, brand authenticity, brand love

The Influence of Brand Ambassador and Social Media Marketing on Oppo Smartphone Brand Awareness in Malang City

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Abstract

The rapid growth of the smartphone industry has intensified market competition, encouraging companies to implement effective marketing strategies to strengthen Brand Awareness. OPPO, as one of the smartphone brands in Indonesia, utilizes Brand Ambassador and Social Media Marketing to increase consumer awareness and maintain its competitiveness. This study aims to analyze the influence of Brand Ambassador, Social Media Marketing, and their simultaneous effect on Brand Awareness of OPPO smartphones in Malang City. This study employed a quantitative approach with an explanatory research design. Data were collected through questionnaires distributed to respondents selected using purposive sampling. The collected data were analyzed using validity and reliability tests, classical assumption tests, multiple linear regression analysis, and hypothesis testing to examine the relationships among the research variables. The analysis indicated that Brand Ambassador did not have a significant influence on Brand Awareness. In contrast, Social Media Marketing had a positive and significant influence on Brand Awareness. Simultaneously, Brand Ambassador and Social Media Marketing significantly influenced Brand Awareness, indicating that both variables supported the company's marketing strategy when implemented together. In conclusion, Social Media Marketing is more effective than Brand Ambassador in improving Brand Awareness of OPPO smartphones in Malang City. Therefore, OPPO should continue to strengthen its social media marketing activities while enhancing the effectiveness of its Brand Ambassador to improve consumer awareness and strengthen its competitive position.

Keywords: smartphone industry, social media marketing, brand awareness, brand ambassador

THE INFLUENCE OF AI SYSTEM TRANSPARENCY AND DATAPRIVACY CONCERN ON USER TRUST: THE MEDIATING ROLE OF PERCEIVED FAIRNESS AMONG TIX.ID USERS

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Abstract

This study examines the influence of AI System Transparency and Data Privacy Concern on User Trust, with Perceived Fairness as a mediating variable, among users of the TIX.ID application in Indonesia. The research is grounded in the Stimulus-Organism-Response (S-O-R) framework, positioning AI System Transparency and Data Privacy Concern as stimuli, Perceived Fairness as the organism, and User Trust as the response. A quantitative approach was employed, involving 160 respondents selected through non-probability sampling and distributed nationally across Indonesia. Data were collected through an online questionnaire using a 5-point Likert scale and analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The results indicate that AI System Transparency has a positive and significant effect on Perceived Fairness, but no significant direct effect on User Trust. Data Privacy Concern shows no significant effect on either Perceived Fairness or User Trust. Perceived Fairness has a positive and significant effect on User Trust and fully mediates the relationship between AI System Transparency and User Trust. These findings suggest that transparency alone is insufficient to build user trust in AI-driven systems; trust is instead cultivated through users' perception of fairness. The study offers theoretical contributions to AI trust literature and practical implications for digital ticketing platforms seeking to strengthen user trust through fair and transparent algorithmic practices.

Keywords: AI system transparency, data privacy concern, perceived fairness, user trust, PLS-SEM

The Influence of Sustainability Marketing Activity and Competitive Strategy on Customer Loyalty Through Marketing Mix in The Eco Print Trusmi Batik Industry, Cirebon District

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Abstract

Environmental issues are currently the main topic that is trending in society, especially regarding the sustainability of a business, this is a concern for business people and consumers as users of the products produced by the company. Positive changes from the environment have an impact on the eco-print batik industry which inspires business actors to participate in preserving regional culture and focusing on conserving energy, air, and clean water by saving resources and reducing waste. However, not all Trusmi batik business actors produce eco-friendly batik. environment. This effort certainly has an impact on how business actors design superior and distinctive product differentiation by implementing a competitive strategy implementing a green movement as a step to achieve a sustainable marketing mix by carrying out marketing activities to build customer loyalty to eco-friendly eco-print batik. This study aims to identify the influences of marketing activities and competitive strategies on consumer loyalty through the marketing mix. The samples required are 200 eco-print batik entrepreneurs in Trusmi. The research method uses the SEM (Structural Equation Model) model which analyzes the influence of indicator variables on latent variables, the influence of one latent variable on another. The findings show that sustainability marketing activities, and competitive strategies have a significant positive effect on customer loyalty through the marketing mix

Keywords: Marketing activity, competitive strategy, marketing mix, customer loyalty.

AI-Driven Personalization and Consumer Trust : A New Frontier in Cross Border Digital Marketing-Evidence From Indonesian Cross Border E-Commerce Consumers

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Abstract

This study aims to analyze the relationship between AI-driven personalization, consumer trust, and purchase intention among Indonesian consumers engaged in cross-border e-commerce. It also examines the mediating role of consumer trust in the relationship between AI-driven personalization and purchase intention. An explanatory quantitative research design was employed, with primary data collected via online questionnaires using a 1–5 Likert scale, the sample consisted of 120 active Indonesian cross-border e-commerce consumers selected through purposive sampling. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS software. Measurement model results indicated that validity and reliability values specifically outer loadings, AVE, and CR exceeded the required minimum thresholds. Regarding the structural model results show that AI-Driven Personalization has a positive and significant effect on both Purchase Intention and Consumer Trust, and that Consumer Trust has a positive and significant effect on Purchase Intention. Furthermore, Consumer Trust is found to partially mediate the effect of AI-Driven Personalization on Purchase Intention. These findings extend research on AI-driven personalization into a cross-border, emerging-market setting and offer practical guidance for cross-border e-commerce platforms seeking to design personalization strategies that simultaneously build consumer trust and drive purchase intention.

Keywords: AI-Driven Personalization, Consumer Trust, Purchase Intention, E-Commerce

How Informal Market Learning Supports Marketing Agility and Business Resilience in An Indonesian Creative Small and Medium Enterprise

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Abstract

Small and medium enterprises often learn about markets through daily business activities rather than formal market research. This study examines how an Indonesian creative SME turns informal market information into marketing action. An exploratory qualitative single case study was conducted at Confetti Project, a wedding-related business in Samarinda, Indonesia. Data came from an in-depth owner interview, field observation, product documentation, digital channel observation, and supporting business evidence. The findings show that market learning occurs through customer interactions, actual orders, Instagram Ads, competitor observation, complaints, and changing customer preferences. Confetti uses these signals to adjust targeting, content, product design, consultation services, and product offerings. Instagram serves as the main digital contact point, while WhatsApp and offline consultation support the path toward purchase. The firm also introduced digital invitations and souvenir products as customer needs changed. Repeated informal market learning supports marketing agility and helped the firm respond to disruption during COVID-19. However, fragmented customer records and continued owner dependence limit the wider use of market information. The study shows how everyday market learning can support marketing agility in an owner-led creative SME.

Keywords: informal market learning, marketing agility, digital marketing, creative SME, business resilience

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PARALLEL SESSION 06

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Analysis of the Impact of Liquidity, Solvency, Activity, and Profitability on Financial Performance (Net Income) at PT Capitalinc Investment Tbk for the 2017–2024 Period

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Abstract

This study aims to analyze the effect of Liquidity, Solvency, Activity, and Profitability on the Financial Performance (Net Income) of PT Capitalinc Investment Tbk, an Indonesia energy holding company, over the 2017-2024 period. A quantitative descriptive approach was employed using secondary, quarterly time-series data drawn from 32 published financial statements. Liquidity was proxied by the Current Rasio (CR), Solvency by the Debt to Equity Ratio (DER), Activity by Total Assets Turnover (TATO), and Profitability by Return on Assets (ROA), while Financial Performance was measured through Net Income. Data were analyzed using descriptive statistics, classical assumption tests confirmed that the regression model was normally distributed, free from multicollinearity and heteroscedasticity, and free from autocorrelation. The regression results show that Liquidity, Solvency, Activity, and Profitability each have a positive and significant partial effect on Net Income, and the four variables simultaneously affect Financial Performance with an R Square of 0.648, indication that 68.4% of the variation in Net Income is Explained by the model. Solvency and Profitability contributed the largest relative influence based on standardized beta coefficients. The findings suggest that, despite the company's fluctuating profitability, the internal financial ratios examined remain relevant determinants of financial performance and provide practical implications for management, investors, and future researchers in energy sector.

Keywords: Liquidity; Solvency; Activity; Profitability; Financial Performance; Net Income.

Can Local Governments Tax What They Cannot See? Information Politics And Subnational Tax Capacity In Indonesia

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Abstract

Indonesia's fiscal decentralisation assigns local governments responsibility for local taxation and tax-potential budgeting, while tax-relevant information is produced and governed across different levels of government. This study employs interpretive policy analysis to examine how the current fiscal decentralisation framework constructs the relationship between subnational taxing responsibility and information authority. The policy corpus covers the subnational tax framework, tax-information and confidentiality rules, third-party information provisions, intergovernmental tax-cooperation arrangements, and electronic value-added tax (VAT) invoice administration. The analysis focuses on policy language, policy categories, policy silences, and policy artifacts. Four findings emerge. First, the framework implies an interpretive responsibility for local governments to estimate tax potential beyond realised collections. Second, central and local tax authorities occupy differentiated, permission-based positions because third-party reporting obligations coexist with tax confidentiality and controlled disclosure. Third, within the examined framework, subnational taxing responsibility is not accompanied by an equivalent general and independent entitlement to third-party tax information. Finally, electronic VAT invoice data can enhance tax-base visibility for macro-level potential estimation and micro-level compliance analysis, while their intergovernmental use remains governed by legal and administrative cooperation arrangements. These findings generate the concept of information–taxing authority alignment. Effective fiscal decentralisation therefore depends not on unrestricted decentralisation of tax data, but on lawful, reliable, secure, purpose-specific, and analytically usable access to information commensurate with subnational taxing responsibilities.

Keywords: fiscal decentralisation; information politics; subnational taxation; tax administration; tax-base visibility

The Effect of Ceo Narcissism and Conservatism on Tax Avoidance with Profitability as A Moderating Variable

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Abstract

This study examines the effects of Chief Executive Officer (CEO) narcissism and accounting conservatism on corporate tax avoidance, with profitability serving as a moderating variable. Grounded in Attribution Theory, the research investigates how internal dispositional factors and external situational factors interact to shape aggressive tax strategies. The sample comprises 91 manufacturing companies listed on the Indonesia Stock Exchange during the 2021–2023 period, yielding 273 firm-year observations. CEO narcissism was measured using a dummy variable based on photograph prominence in annual reports, accounting conservatism was proxied by the accrual model, tax avoidance was measured using the Cash Effective Tax Rate (CETR), and profitability was represented by Return on Assets (ROA). Data were analyzed using multiple linear regression with Moderated Regression Analysis (MRA). The findings reveal that CEO narcissism positively and significantly affects tax avoidance, indicating that narcissistic leaders tend to pursue aggressive tax strategies to satisfy their psychological need for public validation and prestige. Conversely, accounting conservatism negatively and significantly affects tax avoidance, suggesting that prudent financial reporting practices constrain rather than encourage aggressive tax behaviors. Regarding the moderating role of profitability, the results indicate that profitability strengthens the negative relationship between CEO narcissism and tax avoidance, while simultaneously reinforcing the positive effect of accounting conservatism on tax avoidance. These findings contribute to the expansion of Attribution Theory by demonstrating how the interplay between internal dispositions and external situational factors shapes corporate tax decisions. The study offers practical implications for corporate governance, investment assessment, and tax authority supervision in mapping corporate taxpayer risk profiles.

Keywords: CEO narcissism, accounting conservatism, tax avoidance, profitability, Attribution Theory, manufacturing sector, Indonesia Stock Exchange

From Transactions to Feasibility Decisions: A Cross-Case Study of Artificial Intelligence-Assisted Digital Accounting in Indonesian Village-Owned Enterprises

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Abstract

Village-owned enterprises (Badan Usaha Milik Desa, or BUMDes) may keep digital accounts and still lack a workable way to examine a new business proposal. This problem became visible in Ambunten when managers worked through a feasibility form containing 31 narrative questions. Several terms were unfamiliar, completing the form took too much effort, and the form requested revenue and cost figures that the accounting module already held. We followed the implementation team as it used this experience to revise the workflow for BUMDes Tirta Jaya Kreasi in Wringinsongo. The team set up separate accounts for Wringinsongo’s business units and combined their figures in one BUMDes report; the feasibility feature was tried in one unit. Twelve participants completed both assessments. Their mean score for analysis and decision making was 2.78 before assistance and 3.83 afterward. In the feasibility exercise, participants entered a scenario that required IDR 40 million at the outset. With monthly revenue set at IDR 12 million and monthly costs at IDR 7 million, the screen returned “feasible” and placed recovery of the initial investment in month eight. Participants then questioned the result by discussing seasonal visitors, agricultural losses, the timing of cash receipts, and actual spending. Managers reviewed the artificial-intelligence-generated narrative, and the researchers recorded the proposal as a possible pilot rather than an approved investment. The one-month trial was still underway when we completed the analysis. The results therefore cover early use and immediate post-assistance change, not long-term adoption or causal effects.

Keywords: artificial intelligence, business feasibility, contextual adaptation, digital accounting, village-owned enterprises

Beyond Usability: Financial-Report Understandability in Digital Accounting for Indonesian Village-Owned Enterprises

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Abstract

Digital accounting can make transaction recording easier, but an easier system does not necessarily make its financial reports easier to understand. This study examines the difference between system usability and financial-report understandability in two Indonesian village-owned enterprises by comparing two versions of a digital accounting application. An explanatory mixed-methods approach was used. Thirty-five evaluators completed task-based usability assessments for both application versions, while 27 complete questionnaires provided additional evidence on technology acceptance. Qualitative evidence was obtained from interviews with four managers, six field visits, facilitator observations, and document reviews.

The results show that the weighted mean usability score increased from 69.06 to 72.38 after manual account-code selection was replaced with administrator-defined mappings that connected familiar transaction descriptions to accounting entries. The improvement was most evident among operational users, while trained facilitators showed little change. Despite generally positive responses to the system, managers still needed assistance to identify profit or loss, understand financial position, and explain financial trends. These findings show that being able to operate an accounting system and being able to understand its financial outputs are related, but they are not the same outcome. Digital accounting systems designed for non- accountant users should therefore be evaluated not only for ease of use, but also for how well users can interpret and communicate the financial information they produce.

Keywords: accounting information systems; financial-report understandability; mixed methods; system usability; village-owned enterprises

Implementation of Green Accounting And Liquidity on Firm Value in The Food And Beverage Sub-Sector Listed on The Indonesia Stock Exchange 2020-2024 Period

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Abstract

This study aims to examine the effect of green accounting and liquidity on firm value. The research employs a quantitative method. The population of this study consists of manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange (IDX) consecutively from 2020 to 2024. The sampling technique used was purposive sampling, resulting in 16 companies selected from a total population of 132 companies. With five consecutive years of observation, the total sample amounted to 80 observational data. The data analysis technique applied in thiss study was multiple linier regression analysis using the SPSS analysis tool versionn26.0. The data were collected using secondary data and documentation methods obtained through the official website of the Indonesia Stock Exchange, namely Indonesia Stock Exchange. The results of this study indicate that green accounting has a significant effect on firm value, whereas liquidity has no significant effect on firm value in food and beverage companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period.

Keywords: Green Accounting, liquidity, Firm Value

Global Standards, Local Practice: The Convergence of ISA 320 in Materiality-Based Audit Sampling (Evidence from an Indonesian Audit Firm)

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Abstract

This study examines how International Standard on Auditing (ISA) 320, adopted in Indonesia as Standar Audit (SA) 320, is operationalized in materiality determination and materiality-based audit sampling at the level of an individual audit firm. Prior Indonesian research is largely compliance-descriptive, while the international materiality literature concentrates on large firms in developed markets; consequently, little is known about how a globally derived standard is actually enacted inside a mid-tier firm in an emerging economy. Using a qualitative, interpretive single-case design, the study draws on a semi-structured interview with a senior auditor, participant observation during fieldwork, and documentary analysis of materiality and sampling working papers, analyzed thematically and mapped against the requirements of ISA 320 and SA 320. The findings show that the firm converges with the standard on structure and sequence: overall materiality is set at planning, a benchmark is selected through professional judgment, performance materiality is set below overall materiality, and performance materiality drives sample size through Monetary Unit Sampling, with materiality revised as new information arises. Convergence, however, coexists with local adaptation in calibration—most notably a performance materiality set at approximately 85% of overall materiality, at the upper end of international norms—and is constrained by client information asymmetry at planning. The study reframes convergence as alignment on form with adaptation in calibration and proposes structuring devices through which the professional judgment the standard grants can remain consistent, traceable, and defensible across engagements.

Keywords: materiality; ISA 320 / SA 320; audit sampling; Monetary Unit Sampling; performance materiality; standards convergence

From Café to High-Ranked National Accredited Journal : Unveiling Journal Management Accountability through Auto-Ethnomethodology

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Abstract

This study aims to unveil accountability practices in scientific journal management from the editors' perspective, focusing on the team's collective agreements. An auto-ethnomethodological approach was employed to understand these accountability practices. This method identifies forms of indexicality, reflexivity, and accountability experienced firsthand by the authors, who also serve as the journal's editors. The study identified several instances of indexicality within the journal's governance practices. Managerial routines such as informal discussions in cafés and the strengthening of team cohesion through non-managerial activities has successfully fostered a form of accountability that elevated the journal's accreditation status to SINTA 2. The use of auto-ethnomethodology remains very limited in studies regarding journal management accountability. The direct involvement of the managers as the article's authors ensured an optimal "member- check" process, serving as a robust form of triangulation for the findings.

Keywords: accountability, auto-ethnomethodology, journal management.

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