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Elisa Tjondro, Agnes Ayu Permata

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Ni Made Ary Widiastini, Made Aristia Prayudi, Nyoman Dini Andiani

This study aimed to find out the opportunities of women graduating from vocational high schools and collage to work in hotels. The respondents of the study were hotel human resources department staff whose duty was recruiting workers. The data collection was conducted by distributing questionnaires by...

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### The Effect of Socialization, Training and Assistance Activities on Pokdarwis Satisfaction and Participation Levels in Managing Tourism Villages

Nyoman Dini Andiani, Ni Made Ary Widiastini, Made Aristia Prayudi

This study aims to study about an effect of dissemination activities, training, assistance on the level of satisfaction of members of the Sekumpul tourism awareness group in the village of Sekumpul, Sawan district, Buleleng regency, in receiving education provided, to develop the potential of the village...

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I Gusti Ayu Purnamawati, Putu Riesty Masdiantini

The purpose of this study is to find out: (1) women empowerment before and after the design and implementation of a family capital-based family entrepreneurship model towards sustainable development goals; (2) Potential

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Yenni Mangoting, Gabriella Whitney, Gladys Paramita Tjioewinata

This study investigates the relationship between the quality of the e-file system and user satisfaction. Building on the success of information systems (IS) and user satisfaction literature, this study adds confirmation of expectation as a mediating variable. This study collected the research data through...

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Juniarti, Pwee Leng

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Yenni Mangoting, Margaretha Liansyah, Sonia Febianti, Audley Nathanaei

Taxpayers feel that tax is a cost that reduces their economic power and thus, taxpayers show resistance through tax evasion. Therefore, tax authorities in

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## Intergenerational Perception of Tax Audit and Voluntary Tax Compliance

Elisa Tjondro, Alvin Soegihono, Felix Fernando, Felix Wanandi

Each generation has different characteristics and viewpoints related to the perception of a tax audit. Therefore, tax audits not always useful as a scarecrow for taxpayers. The purpose of this study was to compare the perception of tax audits between three generations, Millennials, X, and Baby Boomers....

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## Individual Tax Compliance: Trust versus Power

Retnaningtyas Widuri, Mellyana Jie, Angela Christie

The objective of this study regards with the issue that Indonesia is facing about tax revenue. Currently, Indonesia does not achieve the tax revenue target. Thus make the tax authority more focuses on tax payer compliance by encouraging voluntary compliance through increased trust to increase tax revenue....

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## Tax Fraud Reporting: The Effect of Envious Motive and Financial Reward

Retnaningtyas Widuri, Illona Jevera, Janice Zerlinda

This research examines the influence of envious and financial reward on tax fraud reporting. The focus in this research is on the motivation of a tax payer in reporting other tax payer who committed tax fraud. This research use fully crossed between-subjects design in experimental studies. This research...

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## Impact of Conflict of Interest on Accounting Policies Overview of Gender

I Putu Julianto, I Nyoman Putra Yasa, I Nyoman Suadnyana Pasek, Luh Putu Ekawati

This study aims to determine the impact of conflict of interest on accounting policies made by looking at gender factors. This type of research is a type of quantitative research by providing cases about conflicts of interest in accounting policies that are given and then further divided based on gender...

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## Analysis of the Effect of The Commodification Sotis Woven Fabric on Hotel Occupancy Rates (Case Study on Local Hotel

## Brand - Hotels Sotis Kupang)

Yolanda Patricia Thei, Apriana H. J. Fanggidae, Rolland E. Fanggidae

Commodification of Sotis woven fabric is a transformation of function (X1) from sacred to secular and private has become public. Woven cloth that used

to be only owned by certain groups and only used in traditional ceremonial / ritual activities, changes so that it can be owned by everyone and can be...

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## Developing Traji Tourism Village in Temanggung, Indonesia through SWOT Analysis

Tusyanah, Fahrur Rozi, Fentya Dyah Rahmawati, Ashomatul Fadlilah, Noor Jannatun Naim

Traji Tourism Village (TTV) is a new tourism area which has potentials and it needs planning for future management. Tourism development is closely related with competitiveness and attractions of tourist destinations. Therefore; identifying the tourism potentials is needed to achieve the destination competitiveness...

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## Utilization of Integrated Various Capital in Fraudulent Investment Practices in Singaraja, Buleleng, Bali

Anantawikrama Tungga Atmadja, Nyoman Trisna Herawati

This article is the result of a research using qualitative methods in order to understand the background of the community investing their capitals in fraudulent investment, the process of fraudulent investment offered by the

organizers, and its implications toward the community. Data was collect by...

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### The Influence of Rupiah Exchange Rate, Interest Rate Levels, and The Composite Stock Price Index to Financial Deepening in Indonesia

Clarasiska Anasthasia Mbate, Petrus E. de Rozari, Paulina Yuritha Amtiran

This research aims to analyze and determine the effect of the Rupiah exchange rate, interest rate, Composite Stock Price Index on financial deepening in Indonesia. This research used time series data consisting of rupiah exchange rate, interest rates, Composite stock Price Index and financial deepening...

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### Analyzing the Need to Develop Materials in the Teaching of Hotel Accounting that Meet the Requirements of the Graduate Users

Ni Luh Gede Erni Sulindawati, Lucy Sri Musmini, Nyoman Ayu Wulan Trisna Dewi

This article aims at studying the needs of learning materials for the teaching of hotel accounting that meet the requirements of the graduate users. The development of the materials in this teaching is needed in order the graduates can adjust themselves and can be accepted in the world of work....

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## Tax justice perception and trust in government on tax compliance

Retnaningtyas Widuri, Wilson Irawan

This study aimed to analyze the effect of trust in the government to tax compliance with the perception of tax justice as a mediating variable. The research method was the Structural Equation Model. The sample from this study was individual taxpayers who located in the Gresik, Bangkalan, Mojokerto, Surabaya,...

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M. Rudi Irwansyah, Sunitha Devi, Luh Gede Kusuma Dewi

The application of viral marketing has become a strategy that is almost used by producers in offering their products. especially if the marketing target is students who are generation Z. Therefore this study tries to examine the effect of applying viral marketing to purchasing decisions made by students....

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Wehelmina M. Ndoen, Markus Bunga, Rolland E. Fanggalda

Small and medium businesses are business sectors that have an important

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### The Research and Development Study of Tourism Accounting Dictionary

Made Aristia Prayudi, Edy Sujana, Ni Wayan Yulianita Dewi, I Gede Nandra Hary Wiguna

Although there is an increasing need for comprehensive sources of Tourism Accounting learning and practices, unfortunately, a practical-based reference related to the account names and other Accounting terminology used in this industrial sector is still lack. This study, therefore, aims to develop and...

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### Does Corporate Governance increase the Financial Reporting Quality?

Maria Yanida, Arif Widyatama

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### Investment Profile of Bangli Regency

Gede Putu Agus Jana Susila, I Nengah Suarmanayasa

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### The Influence of Competency and Job Control on The Job Satisfaction and Its Impact on The Employee's Performance

I Wayan Bagia, Wayan Cipta

This study aims to obtain the explanation finding which tested about the: (1) influence of competency and job control on the job satisfaction, (2) influence of competency and job control on the performance, (3) influence of job satisfaction on the performance, and (4) impact of competency and job control...

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### Public Interest in Automatic Teller Machine (ATM) in Lembaga Perkreditan Desa (LPD)

Putu Eka Dianita Marvilianti Dewi, I Putu Arya Dharmayasa, Lulup Endah Tripalupi

This study aims to determine society interest in Automatic Teller Machine (ATMs) in the Lembaga Perkreditan Desa (LPD) in Bali in terms of Theory Planned Behavior (TPB). The design in this study uses a quantitative descriptive method. The data obtained from the questionnaire and then processed and...

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### Development of Financial Statement Applications for SMEs based on Financial Accounting Standards for Micro, Small and Medium Enterprises

Andi Iswoyo, Alfi Nugroho, Yuli Ermawati, Sasongko Budisusetyo

The purpose of this study is that SMEs can prepare and present financial reports that are good and true in accordance with applicable Financial Accounting Standards namely the Financial Accounting Standards for Micro, Small and Medium Enterprises which will facilitate access to capital from the banking,...

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### Interest and Investment Motivation of Undiksha College Students (Case Study on Car 3i Network)

Luh Gede Kusuma Dewi, Komang Krisna Heryanda, I Made Dwita Atmaja, Sunitha Devi

This study aims to examine the interests and motivations of students in investing (Car 3i Network case study). This study uses a quantitative approach with a population of all students of the Faculty of Economics, Ganesha University of Education (Undiksha) participating in Car 3i, totaling 100 people....

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### The Improvement of Students' Interest in Business in Economics Faculty, Ganesha Education University, Through Motivation and Knowledge of Entrepreneurship

Krisna Heryanda, Dwi Ariani Mayasari, Komang Endrawan Sumadi Putra

The study examined the effect of entrepreneurship motivation variables and entrepreneurial knowledge on the entrepreneurial interest of Undiksha Faculty of Economics students. After finding the influence of entrepreneurship motivation and entrepreneurship knowledge variables on Undiksha Faculty of Economics...

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### The Effect of Social Entrepreneurship on the Welfare of the Village Community

Made Ary Meitriana, I Wayan Suwendra, Luh Indrayani, Kadek Rai Suwena

The concept of social entrepreneurship has become a popular concept in various countries. In reality, various groups have begun to discuss the concept of social entrepreneurship as an innovative solution in solving social problems in general, one of which is the problem of social welfare. The welfare...

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## Identification of the Failure of Waste Bank Enterprises as Undiksha Students' Entrepreneurial Activity Unit

Kadek Rai Suwena, Made Ary Meitriana, M. Rudi Irwansyah

This study aimed to determine the factors that caused the failure of the waste bank business and the dominant factor affecting the failure of the waste bank as part of students' entrepreneurial activity unit of Undiksha. The study used factorial research designs and data collected by questionnaire, analyzed...

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## The Relationship Between Service Quality and Student Satisfaction of Campus Bus Transportation Service Users of University of Musamus Merauke

Tarsisius Kana

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## Analysis of Brand Image and Promotions and their Effect on Purchase Decisions

Rahutama Atidira, Ni Luh Wayan Sayang Telagawathi, Gede Wira Kusuma

The large number of ready-to-drink packaged tea brands on the market encourages companies to compete for potential consumers through a variety of appropriate strategies. In addition to trying to create a brand image,

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### The Effect of Big Five Personality of Entrepreneurs on Business Growth in SMEs

Ni Made Suci, Ni Nyoman Yulianthini, Made Amanda Dewanti

This research aims to examine the effect of big five personality entrepreneurs on business growth in SMEs. The study was conducted on 180 handicraft industry entrepreneurs in Bali Province which were determined by purposive sampling. Data collected by questionnaire then analyzed by multiple regression...

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Lulup Endah Tripalupi, I Nyoman Sujana, Luh Indrayani, Naswan Suharsono

This study aims to influence the attitudes, subjective norms and partial self-efficacy and simultaneous to the intense entrepreneurship of Undiksha Faculty of Economics students. This type of research is comparative causal research. The data collected by questionnaire method and analyzed using the "t" ...

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# The Way to Develop an Entrepreneurial Culture in Higher Education

Naswan Suharsono, I Putu Arya Dharmayasa, M. Rudi Irwansyah

This study was carried out to produce and implement an alternative model of Entrepreneurship Education as an effort to develop an entrepreneurial culture in college. Entrepreneurship education system with the facilities available support for a set of activities based on the premise that increasing behavioural...

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### Factors Affecting the Amount of External Information Business Search for Use of Aviation Services in Bali

Ni Luh Wayan Sayang Telagawathi, Ni Made Dwi Ariani Mayasari, Ni Nyoman Yulianthini

This research tries to identify factors that determine the extent of external search effort by consumer in purchasing airline service. Based on the previous research by Srinivasan and Ratchford (1991), this study examines the impact of amount of experience, product class knowledge, interest in product,...

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### Measuring Hotel Customer Satisfaction: Who Cares?

N. Trianasari, A.A. Yudha Martin Mahardika, Putu Indah Rahmawati

Customer satisfaction is one of the indicators that show the quality of any business. In a hotel operation, it is the hotel guest who has the expectedly objective evaluation of its service. Practically, hotels invited their guests to

rate their satisfaction toward overall hotel services through guest...

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Rolland E. Fanggidae, Titania Ariance Pello, Antonio E. L. Nyoko

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Agnes Wahyu Handoyo, Devie, Juniarti

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# Rights in Tourism Management Based on Regional Regulation No. 1 of 2014 Concerning the Implementation of Tourism in Buleleng Regency

I Putu Gede Parma

The implementation of tourism is directed at increasing the welfare and prosperity of the people in the context of realizing a just and prosperous society through increased regional income, expansion and equal distribution of business and employment opportunities. This research identifies the Principles...

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### The Perceived Risk Influence on the E-Loyalty of Online Shoppers in Using Internet of Things

Saarse Elsy Hatane, Widyananda Prasetyo, Ervina Clowdya Tandean, Maria Regina

The development of technology has made the need for e-commerce increasingly high. The growth of e-commerce, as one of the applications from the internet of things, in Indonesia has also become more rapid; thus, it brings changes in choices in transactions, from offline purchases to online. One of the...

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### The Acceptance of Accounting Students on the Use of Internet of Things

Saarse Elsy Hatane, Inge Vera Desta Johari, Jesseline Valencia, Livia Erlyn Prayudho

In a general sense, IoT is a physical device that is connected to the internet. IoT provides a revolution in accounting work, among others in the process of collecting data and processing data into useful information in decision making. From an early age, understanding and ability to adapt to changes...

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I Nengah Suarmanayasa, Gede Putu Agus Jana Susila, Ida Suarmaja

This study aimed to determine the differences in welfare between formal and informal employment in Bali, the differences in welfare of informal employment between regencies/cities in Bali and the contribution of informal employment to the economy of Bali. This study used secondary data in the form of...

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### Detection of Healthcare Fraud in The National Health Insurance Program Based on Cost Control

Nugroho Mardi Wibowo, Woro Utari, Abdul Muhith, Yuyun Widiastuti

Fraud in healthcare services has the potential to reduce the quality of health services, harming patients, and state finances. However, the implementation of fraud prevention in healthcare services has not been fully carried out. The purpose of this study is to determine the cost control-based fraud...

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Josua Tarigan, Saarce Elsy Hatane, Dea Damara

This research offers a greater understanding of the corporate social responsibility efforts that enable the company to enhance the labor productivity. Thus, it is also used as the basis of the new methods to improve the productivity of the company by developing the aspects in the corporate social responsibility...

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### Effect of Auditor Independence, Fee Audit, Audit Tenure Toward Audit Quality (Case Study at a Public Accounting Firm in Bali)

Made Arie Wahyuni, Gusti Ayu Ketut Rencana Sari Dewi, Nyoman Ayu Wulan Trisna Dewi, Luh Asri Savitri

This study aims to examine: (1) the effect of the influence of auditor independence on audit quality, (2) the effect of audit fees on audit quality, (3) the effect of audit tenure on audit quality. The type of data used is questionnaire. The population in this study are all auditors who work at the Public...

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### Analysis of Competitiveness Determinants of The Woodcraft Industry in Bali

Cede Adi Yuniarta, I Putu Cede Diatmika, I Cede Agus Pertama Yudantara

This study is motivated by the importance of the role of small and medium scale industries (SMIs) in Bali as a supporting sector for cultural tourism and community income sources. This study aims to analyze the competitiveness determinants of the woodcraft industry in Bali. Data was obtained through...

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I Putu Gede Diatmika, Gede Adi Yuniarta

One of the factors that influence the success of development programs and rural community development is community participation that not only involves the community in making decisions in every development program, but also the community is involved in identifying problems and potential that exists...

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### Analysis of Acceptance and Success Implementation of Academic Information System (SIAk) Based on Technology

I Gede Agus Pertama Yudantara, Lucy Sri Musmini, I Putu Gede Diatmika, Gede Adi Yuniarta

The research objective is to predict and explain the acceptance and success of the implementation Academic Information System (SIAk) based on technology by Undiksha academic society. Data collection methods used pick up survey for sixth and seventh semester students undergraduate program, academic staff...

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## Perception of Stakeholders on Internal Supervisory Unit and Competence of Internal Supervisory Unit (Study At Nusa Cendana University)

Minarni Anaci Dethan, Maria E. D. Tunti, Pius Bumi Kellen, Anthon S. Y. Kerihi

The birth of the regulation of the Minister of National Education Republic of Indonesia Number 47 2011 concerning the internal oversight unit within the Ministry of Education, that in the framework of strengthening governance and accountability, the implementation of duties and functions and activities...

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## How Culture Resources Developed As A New Tourism Destination In Buleleng Regency

Putu Bimantara, Putu Dio Artha Pratama, Komang Agem Wismanjaya

Buleleng Regency is located in North Bali. The area is about 1366 km<sup>2</sup> wide which is the widest regency compare to others. There are 624.125 people live in Buleleng Regency based on the data from Badan Pusat Statistika Provinsi Bali. It has the biggest number of population among regencies in Bali. Buleleng...

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### Welfare Level of Arta Murti BUMDes Members Anturan Village, Buleleng District in Term of Social Entrepreneurship Approach

Ni Nyoman Yuni Kariyani, I Wayan Krisna Aris Saputra, Kadek Yudistira

This study aimed at determining the welfare level of Arta Murti BUMDes members in term of social value, civil society, innovation, and economic activity dimensions. The population of study was 363 members of Arta Murti BUMDes and the samples were 190 people applying random sampling technique. Data were...

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### The Role of Entrepreneurship Education and Subjective Norms on the Intention of Entrepreneurship

Ni Komang Sri Wahyuni, Komang Krishna Darmawan, Bella Adityasih

This study was conducted in order to analyze the role of the entrepreneurship education and subjective norms on the intention of entrepreneurship. The respondents of this study were 80 students of the Faculty of Economics, Universitas Pendidikan Ganesha, Singaraja, Bali, Indonesia. The sampling technique...

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### Application Of The Principles Of Financial Management In The Management Of Village-Owned Enterprises (BUMDES) Bhakti Karya Kalibubuk Villages A Study Of The BUMDES Bhakti By The Village Of Kalibubuk

Agung Dharma Kusuma, I Gede Mahesha Pradipta, Gede Nanda Afriani

Angga Putra Kesawa, I Gede Muiya Pradipta, Gede Nanda Airivania

The maximum development of BUMDes management in a village is expected to be able to improve the economy and at the same time influence the decrease in poverty levels in the village. In Buleleng Regency, since 2014, 108 BUMDes have been built from 129 existing villages. One of the BUMDes in Buleleng Regency...

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### The Influence of Customer Satisfaction in Terms of Service Quality and Perceived Value

Kadek Martini, I Wayan Budi Sujana Sangging, Made Sandi Merta

This study aims to examine the effect of service quality and perceived value on customer satisfaction of Melka Excelsior Hotel, Lovina. Design of this study is causal research. Samples in this study were domestic and foreign countries guests who had stay at the hotel totaling 75 responden. Data collection...

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### Competitiveness Strategy Formulation for Peoples Bank of Crediting In Kupang, East Nusa Tenggara, Indonesia

Ni Putu Nursiani, I Komang Arthana, Sarinah Joyce Margaret Rafael

The Peoples Bank of Crediting (PBC) is a formal financial institution that served as a financial intermediary institution, especially in the national microfinance system. To anticipate the increasingly fierce competition conditions a PBC must operate the right business strategy. This study aimed to find...

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### Development of the Designing Capability of Scientific Approach-Based Learning Tools

Iyus Akhmad Haris, Nyoman Sujana

The purpose of this study is to increase student competence in developing learning tools based on scientific approach through learning strategies and design courses in the Economic Education Study Program at the Faculty of Economics, Universitas Pendidikan Ganesha. This research was conducted in 2019...

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### Feasibility Study of Magister Management Program in Universitas Pendidikan Ganesha

Putu Indah Rahmawati, Made Suci, Trianasari

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### Analysis of Green Accounting Implementation Based on University Social Responsibility (Study at Nusa Cendana University Kupang)

Maria E. D. Tunti, Karmila D. L. Mutia, Linda Lomi Ga

The aim of this research was to acknowledge how the implementation of green accounting based on university social responsibility (USR) in Nusa Cendana University, Kupang. Population used in this research was the entire

academic community in UNDANA. Data collection techniques in this study were through...

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### E-Tax Satisfaction and Taxpayer Expectation Toward Tax Consultant

Elisa Tjondro, Graciella Tanaya, Jessica Theresia

In developed countries, like Indonesia, many taxpayers use individuals who are not registered as tax consultants to do tax preparation services. These persons are not under the code of ethics of the profession because they are not members of professional organizations. The purpose of our study is to...

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### Perceptions of Accessibility and Knowledge in Small and Medium Enterprises based on Interest Using e-Banking

Diota Prameswari Vijaya, M. Rudi Irwansyah

This study was conducted to determine the effect of perceptions of the ease of use of e-banking and knowledge of micro small and medium businesses on the interests of transactions using e-banking. The population in this study were micro small and medium enterprises in Buleleng Regency, Bali and the sample...

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## The Meaning of Economic Literacy for Women Entrepreneurs

Luh Indrayani, Gede Adi Yuniarta, M. Rudi Irwansyah

This study has the aims to understand the meaning of economic literacy for women entrepreneurs. Transcendental phenomenology is used in discovering the meaning and nature of the interviewee's life experiences. The results revealed that the meaning of economic literacy for women entrepreneurs is the intelligence...

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## Revealing The Perception of The Justice of UMKM Taxation on Government Regulation Number 23 of 2018

I Nyoman Putra Yasa, Sunitha Devi, Nyoman Ari Surya Dharmawan, I Putu Hendra Martadinata

This study aims to examine the perception of fairness of micro, small and medium business entrepreneurs who become taxpayers on the implementation of Government Regulation Number 23 Year 2018 (Peraturan Pemerintah Nomor 23 Tahun 2018) concerning income tax received or obtained by taxpayers who have a...

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## Epistemology of Accounting Practices: Another Frame of

## Objectivity Claims

Lucy Sri Musmini, Gede Adi Yuniarta, Ni Luh Gede Erni Sulindawati, I Ge Agus Pertama Yudantara

The purpose of this article is mainly to examine the epistemology of accounting practice through a frame of view other than objectivity frame.

Epistemology is how to get the right knowledge and the knowledge obtained is greatly influenced by what epistemology is used. At present, accounting is generally...

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### The Influence Of Organizational Cultural On Organizational Citizenship Behavior Through Spirituality Workplace As Moderating Variable

Allen Bengngu, Rolland E. Fanggidae, Tarsisius Timuneno

This study aims to determine the effect of organizational culture on organizational citizenship behavior (OCB) toward spirituality workplace as a moderating variable for employees at St. Carolus Borromeus Hospital-Kupang. The method used in this study is a survey method with a quantitative approach....

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### Carbon Information Disclosure Practice in Indonesia: A Comprehensive Study from Manufacturing and Mining Industry

Putu Sukma Kurniawan, I Gede Putu Banu Astawa, Diota Prameswari Vijaya, Ida Bagus Raminra Padma Diputra

This research aims to provide an overview about the carbon information practice in Indonesia, particularly in manufacturing and mining industry. The sample of this research was the manufacturing companies and mining companies which listed in SRI-KEHATI Index and participated in SRA Award. This research...

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## The Influence of Millennial Generation Lifestyle on Purchase Decisions Online in Shopee by Seeing Risk Perception as Moderating Variables

Alessandra Natasya Panie, Ronald P. C. Fanggidae, Rolland E. Fanggidae

The purpose of this study is to examine the effect of millennial lifestyle on purchasing decisions that are moderated by risk perception. The sample in this study amounted to 96 respondents taken using the Lemeshow technique with the determination of purposive sampling. The analysis technique used in...

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# *Tension Management Strategy in the Implementation of Sustainability Agenda*

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**Abstract**—The global demands on sustainability agenda reflect the paradoxical situation experienced by every business entities. This condition forces the organization to solve problems that are seemingly impossible to be solved. There is a need for a swift and clever strategy that allows the management to run the organization in a paradoxical reality. Tension management strategy is the key of success for the companies who manage the conflicts that arise between individuals or individual and companies regarding the choices of sustainable activities. Companies may not yet realize the choice of strategies done in managing the tension, strategy mapping will help giving a practical image of the strategies implemented by the companies. The success of the companies in doing sustainable mission will be the basis of the success of their financial performance.

**Keywords**—tension, strategy, sustainability, acceptance, resolution

## I. INTRODUCTION

Sustainable Development Goals (SDG) is a new development agreement that replaces MDG. SDG, which took effect from 2015 to 2030, is agreed by more than 190 countries and consisted of 17 goals and 169 development targets. Fulfilling SDG's indicators is very important because it builds the sustainability foundations of all life aspects. Although SDG is voluntary in nature, the Indonesian Government committed itself to be actively involved in reaching the Sustainable Development Goals. Government's involvement is important in order to maintain the credibility and commitment of Indonesian politics in answering the discrepancy between countries and within the country, the decrease in environment carrying capacity, as well as global recessions. Government's involvement will also strengthen Indonesia's bargaining position on International cooperation and partnership. All parties' involvement is needed, including companies as the institutions who have great resources to support the government's commitment to contributing to the success of the SDG.

Sustainability perspective changes almost every aspect of companies' business activities that traditionally were only focusing on the economic aspect. Now, the companies have

to align themselves with the other aspects including social and environmental. These three aspects are the integral dimensions of sustainability. The era of sustainability has also radically changed business orientation. The management's mindset of the roles, goals, and impacts of the existence of the companies in the middle of the society experienced a major shift [1]. Companies as entities that have great powers to push changes, not only responsible of creating returns for certain parties such as shareholders, creditor, and managements but the companies are also responsible for the life of the next generation [2]; [3].

The sustainability agenda becomes a strong requirement for every business people, including the go-public companies. Even so, companies that aim to integrate sustainability to their business processes are facing significant challenges in order to adapt themselves [4]. The change of business orientation into a sustainable business will trigger unavoidable tension. The differences of interests and normative perspectives between business people that is hard to be unified, desires that change along with demands to fulfil the sustainability aspects, the resistance of certain parties from the other side to do various changes and innovations, needs good management. Reference [5] and [6] argued that the achievement of corporate sustainability depends on the management's ability to simultaneously follow the contradictory sustainability aspects. The pressures that are triggering tension such as vague roles, unbalanced workload, inequality, and failures in settling the internal conflicts will waste the time and energy on unproductive things.

There are many studies that had measured the success of the companies following the sustainability agenda. The measurement of that success generally only sees the companies' success in doing the sustainability mission by using accounting achievement indicators or market indicator. However, the internal conflicts that are caused by the differences of sustainability agenda between individuals and managements that can potentially obstruct the success of the companies in integrating sustainability aspects on their operational activities and achieving optimal performance are still not getting enough attention. Concentration to see the general benefits from the financial performance has moved the attention of various academics and practitioners about the potential conflicts on the internal levels of sustainability implementation.

This research aims to map the tension management strategy in relation to the demands of interrelating the sustainability dimensions done by the management. The description of the strategies applied to manage tension will help the management in evaluating the effectivity of the chosen strategies in achieving corporate sustainability so that the companies can have a wider contribution for the SDG's achievement. The success of the companies in achieving the SDG does not only increasing their credibility in the eyes of the stakeholder but also promising the financial sustainability that acts as one of the important pillars of corporate sustainability.

#### Tension and Tension Management Strategy

The situation where there are demands to do a radical change in the business direction as a response of a tight competition, turbulent situation, and complex organization environments, is called paradox in management science [7]; [6]. The sustainability agenda that becomes a global demand reflects on the paradoxical situation faced by all business entities. This condition demands the organization to solve the problems that seem to be impossible to solve. There is a need for a swift and smart strategy that enables the management to run their organization in a paradoxical reality [8]. The tension management strategy is the key of success for companies in a sustainable era. Companies may not yet realize the choice of strategies done in managing the tension, strategy mapping will help giving a practical image of the strategies done by the companies. The success of the companies in doing sustainable mission needs to be further measured with the success of their financial achievements.

Until now, there are two approaches to managing tension. First, an instrumental approach that tries to harmonize the sustainable aspect. However, this approach seems to contradict the paradoxical reality because it tends to ignore the tensions that appear because the economic aspects are not always in line with the social and environmental aspects. This approach rejects the tensions or conflicts that are faced with the complexity of the level of implementation by the companies that focus on sustainability.

Reference [9] suggested a strategy that is more at peace with paradoxical reality, integrative view. This approach tries to accommodate the tensions that appear when companies change their business paradigm from only focusing on the economic aspects into companies that consider sustainability. The integrative approach does not attempt to simplify the complexity of the economy, social, and environmental relation, but it tries to acknowledge the tensions in that interrelation and managing them. Companies need to follow the differences in order to keep the sustainability agenda by trying to accommodate diverse program ideas, innovations, or proposals, even when the ideas or proposal seem contradicting the formal agenda of the organization.

The integrative view is based on contradiction, tension, and paradox strategy literature [10]; [11]. Paradox refers to situations in which opposition elements coexist [12], because there are two or more elements that are heard and accepted individually, but when picked together those elements seem to become inconsistent or not suitable [11]. Integrative view

tends to embrace and not eliminating the tension [5]; [6] and has the opinion that reaching corporate sustainability depends on the ability of the management to chase the seemingly conflicting sustainability aspects simultaneously.

The integrative approach describes two strategies in managing tension: acceptance strategies and resolution strategies [13]. Acceptance strategy tries to transform the tensions that are caused by the differences in the sustainability agenda of individuals with organizations into 'creative tension'. While the resolution strategy tries to find a way to transform that tension into a more manageable situation without needing to eliminate that tension.

#### Tension Strategy and Financial Performance

Tension management strategy is meant to manage the negative effect of tension that can obstruct the achievement of companies' sustainability missions. To reach sustainability, there is a need for a harmonious relationship between the three environmental, social, and economic aspects, where the companies can not only prioritize one aspect and ignore the other aspects. Sustainability happens by accommodating the three aspects simultaneously [14]. Companies cannot create value for one stakeholder and removing the value for other stakeholders. In other words, companies need to do value creation and not value transfer so that the existence of other stakeholders does not become a threat to company sustainability [15].

The success of strategy choice in managing the tension that appears in connection to the commitment to do company sustainability is very important to be measured. One of the important indicators from the strategy's success will be reflected in the company's financial performance. Reference [16] argued that the correct strategy orientation will enable the companies to receive return above the industry average, have better performance than the competitors, and be able to survive in the middle of strict competition.

The more a professional executive understands the business and financial strategies, the better they will develop the strategical sharpness in today's disruption era and will make a faster and smarter decision. In their research, reference [17] found that strategical choices will create better financial performance because strategical decision making focuses on environmental adaptation, formal thinking process through strategical issues priorities, and resource allocation. This practice will enable them to identify opportunities and threats and make the right actions.

## II. RESEARCH METHOD

The research uses quantitative approach in explaining the different complex of situation. This research is not meant to evaluate the effectivity of the tension strategies chosen by the companies but only meant to dig things that had been done, describing the result comprehensively. The data was gathered through surveys by using structured inquiry. The data collection will be done through face-to-face interviews that will be conducted in two ways, personal/individual and group interview.

In the personal interview, the interviewer (researcher) will meet the prospective respondents and do the interview in the workplace of the respondents. Meanwhile, the group interview will be done by holding a focus group discussion (FGD) with target participants from the circles of practitioners or company professionals. The FGD will invite competent interviewees that come from competent business practitioners. In the FGD, the participants will be asked to answer a question that have been prepared before, so that the researcher get a whole picture regarding to what the tension arise in companies and how they overcome the tension. Based on the inquiries, then we map out which strategy the companies is running.

Research Sample

The research sample was obtained through purposive sampling technique using several criteria as follows:

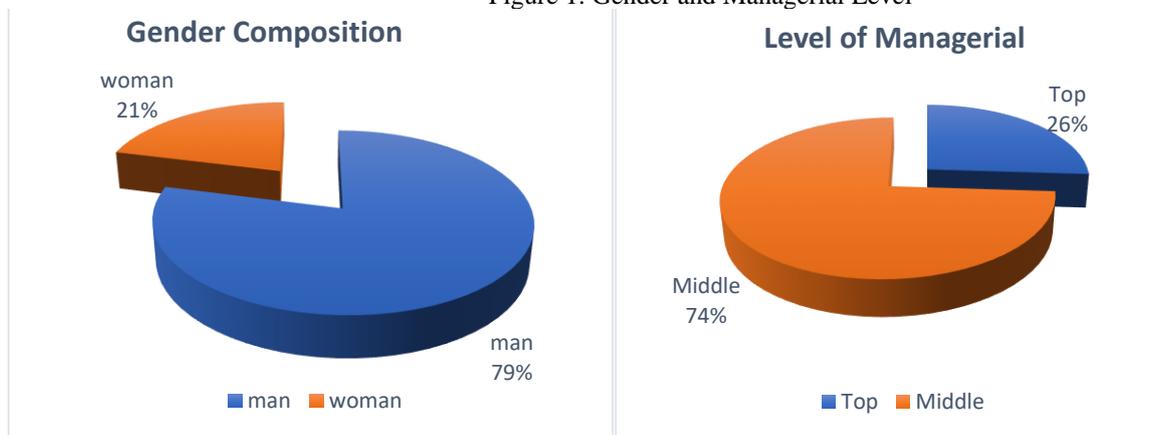
1. Respondent is an active employee of medium and large-sized business groups from various industry sectors in East Java.
2. Respondent holds a position of at least the head of division or equivalent.

III. RESULTS AND DISCUSSION

Respondent Profile

The respondents of this study were individuals who were directly involved in implementing the sustainability agenda and at least they are in the middle managerial level. We intensively inquiry to 19 respondents that qualify our requirement. As many as 26 of respondents occupied top level management and the remaining 74 per cent were in middle level management. The gender composition is dominated by men, 79 per cent and the rest are women, as presented in Figure 1. All top management positions are held by men.

Figure 1. Gender and Managerial Level

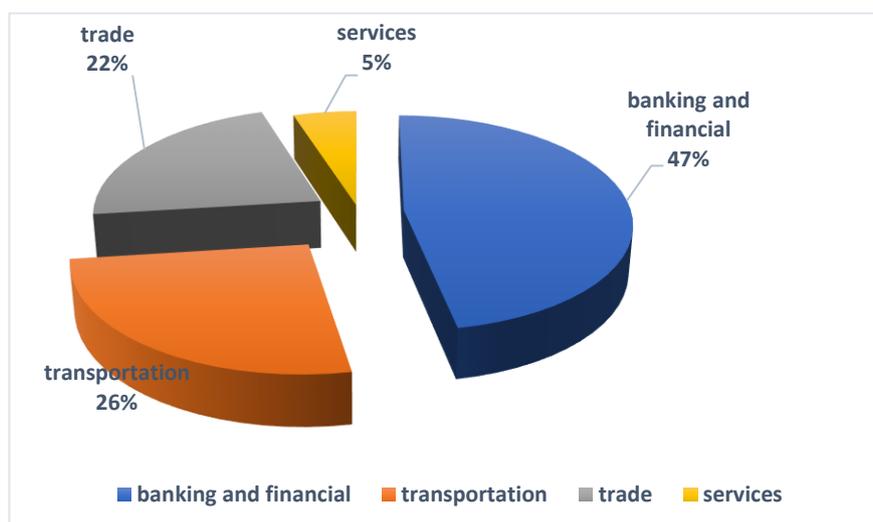


The industry's range of respondents is quite broad, covering more than 50 per cent of the existing industrial sector of the Indonesia Stock Exchange. The majority of respondents came from the banking and financial industry (see figure 2). Before being invited to a focus group discussion, researchers

gave structured questions to get a general picture of the sustainability practices that exist in each company.

The overall profile of the respondents presented in the following tables

Figure 2. Industrial Sector



The respondents come from established firm. On average, the age of firm is 15 years, there is also a company that is established in 1895. The size of the company measured by the amount of assets differs, from 500 million to the highest of 36 trillion.

In structured interviews conducted through FGDs, each respondent was asked to provide an assessment based on what they experienced about how the company managed conflicts that arose both among individuals and between individuals and companies. The interview was conducted in two stages, first, individually, then continued by focus group discussion.

Based on the respondents' answers during the interview, we find two groups of strategies implemented by companies in dealing with conflicts. The first group is companies that are more likely to choose acceptance strategies. In such companies, employees feel free to convey creative ideas to carry out sustainability activities. They are accustomed to throwing "strange" ideas and management still trying to accommodate.

Tension / conflict is considered commonplace so it does not need to be resisted, even it was allowed to exist, so that creativity thrives. The average respondents are those who are directly responsible for the company's sustainability agenda, from the strategic level to the operational level. Based on individual interviews it was revealed that the company developed a participatory organizational climate where differences of views between individuals and organizations in carrying out sustainability activities were well accommodated by the company.

The understanding of most staff about the sustainability agenda is quite good. They understand well, how to implement and control the sustainability agendas which are not only realized through short-term sporadic activities, but individuals within the organization have shifted towards activities that produce impacts long-term. This is interesting, because sustainability activities have become a strategic part and not philanthropic.

Respondents also stated that the top management team provided incentives in order to carry out creative tension, although only a small proportion, from respondents who stated that there were incentives from management to create new ideas. Incentives are given to individuals and this is quite satisfying for the them. The average respondent expressed satisfaction with the incentives provided by management, and acknowledge that the incentives provided were beneficial to the individual concerned. The types of incentives provided by management include monthly bonuses, holidays, rewards and other incentives for achieving monthly and annual targets and special incentives for achieving that beyond targets.

Further, from the inquiry, we also conclude that the way to resolve conflicts using resolution approaches is not an option by all the respondents. Some characteristics of the resolution strategy are difficult to fulfill, especially in the condition of companies in Indonesia. Resolution strategies require a large effort from management to facilitate employees organizationally (structured) as a consequence when choosing this strategy. For example, management must provide resources in the form of time and salary and encourage employees to carry out the agenda of sustainability

activities they create. The demand to give special leave to employees within a period of 6 months to 1 year so that employees can carry out their own sustainability agenda has also not become a common practice in almost all companies in Indonesia.

The company is categorized as implementing the resolution strategy, if the company takes a large initiative to facilitate employees to run their own sustainability agenda. In addition, the company formally sponsors employee engagement in the sustainability community by giving employees free time to carry out sustainability agendas, without burdening these employees with the company's sustainability agenda. For example, employees may participate in volunteer programs outside the company, but their rights as permanent employees are given. Although the results of the interviews revealed that management provided the flexibility to make proposals about good environmental practices, the company did not institutionalize formal procedures and systems as demanded in the resolution strategy.

However, another half of respondents have no experience with the tension in implementing sustainability agenda. The results of the interview revealed that they did not feel the existence of conflict, both among individuals or individuals and companies in carrying out the sustainability agenda. The middle level management does not feel significant internal conflict in carrying out sustainability activities. The absence of conflict is interesting due to the sustainability activities have been determined from top management. There is no room for improvising or giving creative ideas, so there seems to be no conflict. However, the conflict switch from internal to external conflict. It was happened between the company and the local community.

#### Tension Management Strategies and Financial Performance

To investigate the effectiveness of choosing a conflict management strategy, then the group of respondents with a tendency toward acceptance strategy answers, were asked to answer a number of questions related to the company's financial performance in the current year compared to the previous year. However, since there are no respondents who believe enough that the company runs a resolution strategy to deal with conflict, the financial impact is only associated with acceptance strategies. Based on the respondent's answers, it shows that the company's performance increased this year compared to the previous year. Performance measures are seen from several indicators, such as increase in assets, increase in turnover and increase in profit.

#### Managerial Implication

Proper conflict management is proven to increase employee satisfaction, because employees' creative ideas are accommodated, so loyalty increases, companies can still focus on carrying out their business activities properly. Companies do not need to allocate resources for unproductive things, such as protests of dissatisfied employees, which are most likely to occur, when the company does not manage the tension properly. Increasing tension between individuals or individuals and companies will shift the company's focus to resolve high tension, so that performance will be sacrificed. Therefore, the strategy of acceptance in managing tension is

an effective choice for management. This strategy is able to accommodate conflicts that arise and turn them into creative ideas and on the other hand will enable company to maintain financial performance.

Overall this study gives an inside to managers that they actually face the tension in implementing the sustainability agenda of organization and theoretically their choice to deal with the conflicting agenda can be identified as an acceptance strategy. Even, when the internal conflicting not exist, they face another conflict with the local community where they also should address it properly

#### IV. CONCLUSION

This study is a preliminary research that begin with the idea to describe how the companies deal with the conflict that arise in implementing the sustainability agenda. We predict based on underlying theory that the companies should be experience a tension due to the conflicting agenda either between group or individually. From the structured inquiry, we conclude that the companies tend to apply acceptance strategies in managing tension. This strategy seems more suitable to apply in context of Indonesia. While, other strategies, that is resolution strategy is not applicable since it requires much effort from the organization, such as pay employees fully during conducting their own sustainability agenda, provide vacancy for a long time and still pay them and also all the policy should be institutionalized. Such practices are not common in Indonesia.

On the other hand, there is an anomaly finding, since some respondents have no tension experience in implementing sustainability agenda. It is caused by the sustainability agenda come from the top management. Each of individual just follows the agenda and implemented accordingly. The tension have shifted to external, between companies and local community. The such phenomenon need to be further investigated to get the picture of tension model and how the companies overcome such condition.

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