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### [Earning Management or Tax Avoidance? Company Decision on Accounting and Tax Reporting Cost](#)

Elisa Tjondro, Agnes Ayu Permata

The significant differences between the company tax rate and the loan interest rate create incentives for companies in Indonesia to conduct trade-offs between accounting and tax reporting costs. Management always wants to give a good signal for investors regarding company financial performance. On the...

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### [Women and Its Job Opportunity in Hotel Industry in Bali](#)

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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### [Family Entrepreneurship Development Model Based on Social Capital through Women Empowerment](#)

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 of poor women in developing family entrepreneurship; (3) Opportunities for poor women...

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### **The Relationships between Technology and User Satisfaction in Online Tax Filing: The Mediating Role of Confirmation of Expectation**

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

Juniarti, Pwee Leng

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...

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### **Typology Taxpayers in Indonesia**

Yenni Mangoting, Margaretha Liansyah, Sonia Febianti, Audley Nathanael

Taxpayers feel that tax is a cost that reduces their economic power and thus, taxpayers show resistance through tax evasion. Therefore, tax authorities in Indonesia need to understand the behavior of taxpayers to anticipate their involvement in tax evasion. From this situation, this study aims to classify...

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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 collected 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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## The Influence Of Viral Marketing On Online Purchasing Decisions Of Students

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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## Analysis of Small and Medium Industry of The Tenun Ikat Craft in Kupang City

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

Small and medium businesses are business sectors that have an important role in the economy in the regions, especially in providing employment. For this reason, efforts are needed that lead to the development of the small business sector in order to improve product quality. Good business management is...

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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

This study aims to theoretically explain the relationship between corporate governance and financial reporting quality. The implementation of Corporate Governance conducted by companies can reduce agency conflict that occurs in companies between investors and managers. This research uses study literature....

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## [Investment Profile of Bangli Regency](#)

Gede Putu Agus Jana Susila, I Nengah Suarmanayasa

The success of regional development is expected to increase regional stability, equity, growth and economic development to enhance community welfare. To achieve this, an increased investment is needed, in economics and other sectors. This investment can come from the government or private sector. More...

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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 Machines (ATMs) in the Lembaga Perkreditan Desa (LPD) in Bali in terms of Theory of 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

This study aims to determine the significance of the relationship between service quality and student satisfaction of campus bus transportation service users. Based on the explanation, this research is an associative type of research. Service Quality Variables have indicators: reliability, responsiveness,...

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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, companies are capable of doing other things such as changing the packaging, evaluating...

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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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## [The Influence Of Attitude, Subjective Norm and Self Efficacy On The Intention Of Students Entrepreneurs](#)

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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## [The Effect of Visiting Decisions on Destination Images Post Disaster](#)

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

Development of increasingly modern world makes us humans are always served with beautiful tourist attractions, magnificent buildings, and technology that is increasingly adequate. However, all these things not last long because at any time can be destroyed and damaged. The damage caused by one problem...

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## [Employee Engagement Fail to Boost the Relationship Between Learning Organization and Financial Performance](#)

Agnes Wahyu Handoyo, Devie, Juniarti

This research paper sets out to investigate the gaps in hospitality industry issues and facts in Surabaya, Indonesia. In order to substantiate future studies about employee engagement. Learning Organization constructed by seventh dimension DLOQ as measurement (continuous learning, inquiry and dialogue,...

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## [Principles of Tourism Code of Ethics and Community Priority 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

Saarce 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

Saarce Elsy Hatane, Inge Vera Desta Johari, Jesseline Valencia, Livia Erlyn Prayugo

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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## [Role of Informal Employment to the Economy](#)

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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## [Corporate Social Responsibility Policies in Indonesia Manufacturing Companies](#)

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](#)

Gede Adi Yuniarta, I Putu Gede Diatmika, I Gede Agus Pertama Yudiantara

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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## [Supervision of the Government in Strengthening the Influence of Community Participation of the Effectiveness of Village Funds in the District Buleleng](#)

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 Yudiantara, 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](#)

Angga Putra Kesawa, I Gede Mulya Pradipta, Gede Nanda Afrivania

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

This research aimed to gather empirical data that can be used as a feasibility study of the Magister Management Program at Universitas Pendidikan Ganesha (Undiksha). This research used qualitative research approach. Data were collected by interview and survey technique. Data were analyzed with qualitative...

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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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Luh Indrayani, Gede Adi Yuniarta, M. Rudi Irwansyah

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

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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 Millenial 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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# *Corporate Social Responsibility Policies in Indonesia Manufacturing Companies*

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**Abstract**—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 policies, which can integrate the internal and external aspects of stakeholders related to the company. This study is conducted on the manufacturing listed companies in Indonesia. The observed data in this research in total is 314 firm-years. Two out of the five hypotheses are proven in this study, while the rest of the hypotheses are rejected. The variables of CSR policies that proven shows on short-termism behaviour of listed companies regarding CSR. This is happens since many manufacturing companies in Indonesia are owned by families and the lack of involvement by the government in shaping CSR.

**Keywords**— *Corporate social responsibility policies; labor productivity; manufacturing companies; stakeholders*

## I. INTRODUCTION

The majority of countries were heavily affected by the impact of a global recession which resulting in the descent of demand in products, then would also lower the profit. Therefore, people were trying to recover the condition by improving the rate of labor productivity and efficiency to boost the growth of the economy back into their two feet [11]. One of the methods used is by implementing Corporate Social Responsibility (CSR) Policies, as it integrates with the all of the business processes, starting off with an environment, community, consumers, and all stakeholders related to the company itself [10].

CSR which is implemented in the company will bring the companies into a better positioning since their good deeds to the society would be known, and thus resulted in a better reputation for the company [6]. This will also attract qualified employees to get into the company, which will then improve the competitiveness of the company [3]. The positive correlation of adopting the corporate social responsibility policies and the effect towards the improvement of company's

productivity and performance has already being proven by some of the authors, such as Pablo Esteban Sa´nchez & Sonia Benito-Herna´ndez [11]. Thus in this study, the author would like to find the empirical evidence of efforts to enable Indonesia manufacturing companies to boost their labour productivity rates through the development of the main pillars of their corporate social responsibility (CSR) policies. The studied that have already been made by some authors like Sa´nchez and Benito-Herna´ndez [11], Heal [3] is mostly talking about developed countries in Europe and USA.

## II. CSR POLICIES

There are actually no standard of the measurement for CSR policies. In this paper, the measurements of corporate social responsibilities will be focused more on the measurement for its policies. Some of the company's CSR policies which will be taken account in this paper are the organizational method related to the dimensions of the social activities. Those dimensions include the relationship with the community involvement, relationship with the employees, environmental protection disclosure, and the company's product quality development. These dimensions are combined from some authors' framework, like Sa´nchez, P. E., & Benito-Herna´ndez [11], Schreck [7], Stuebs and Sun [6], and Vilanova, M., Lozano, J., & Arenas, D [5].

### A. *Community Involvement Management and Labor Productivity*

A business will definitely has the connection with the external stakeholders. External stakeholders covers up several section, the customer, suppliers, government, as well as the communities where the company resides. Those communities may be the labor union, media, financial institutions, and even the competitors of the company [14]. With a good relationship to the community around the company's environment, it will be resulting in an increase of the company competitiveness. Enhancing the social and economic condition can increase the productivity of the business process, and at the same time

enhance the motivation of the employees [2]. The employees will be more eager to do their best for the company with a good reputation [3]. This situation will happen since a good external relationship enables the company to build the rapport of trust of the community, and at the same time also increase productivity through the sales performance [11]. Thus the hypothesis is:

*H1: There is a positive correlation of the company's community social actions with the labor productivity.*

#### B. Labor Cost and Labor Productivity

The relationship of labor cost and labor productivity has been researched by a lot of researchers such as Heal [3], Freeman [1], and also Conen, Van Dalen, and Henkens [9]. There are several theories which correlate the labor cost towards the labor productivity, such as the human capital theory, contract theory, and the incentive theories. The human capital theory stated that while the remuneration of the employees is high enough, they will be more motivated to do better in their jobs [9]. Some researches stated that companies with good reputation may want to maintain the level of wages for its employees to preserve the employees' satisfaction [6]. However, the relationship between these advantages and labour costs is not clear. The others stated that with a good company reputation, the employees are more willing to receive smaller compensations in the company [15]. Consequently, the hypothesized changes in terms of lower labour costs and higher labour productivity should result in increased labour efficiency:

*H2a: There is a negative correlation of the labor cost with the labor productivity.*

#### C. Training Expense and Labor Productivity

There are some researchers stated that there are a lot of benefits in doing investments to the employees, which may be affecting the competitiveness as well as the productivity of a company [11]. The training intensity also takes part in influencing the effect on company's productivity. The intensity can be seen from the size of the training, and activities. Colombo and Stanca [12] found out that the training intensity has a significant effect on labor productivity. Schonewille [16] conduct their own research of this matter, and found out that training has a positive effect on labor productivity even though it is not really significant. It is still unclear whether the positive correlation of the training towards productivity comes up from the on-the-job training or the off-the-job training [16]. Hence, a hypothesis can be derived as:

*H2b: There is a positive correlation of the training expense incurred by the company with the labor productivity.*

#### D. Environmental Protection Disclosure and Labor Productivity

Environment is the surrounding of a company in which influence the business process of the company itself. A company must continuously interact with the environment to ensure that the company can survive in the dynamic situation

[14]. Environment expenditure implies on the cost incurred as an environmental investment which enable the company to have a lower energy cost. At the same time, it can also drive the cost of waste management to plump up, especially when there is an environmental regulation that also reduces the productivity of the organization. Hence it was difficult to determine the correlation of the cost incurred as environmental investments with the productivity, especially the labor productivity [11]. Hence, the hypothesis is:

*H3: There is no relevant correlation of the environmental protection disclosure with the labor productivity*

#### E. Product Quality Development and Labor Productivity

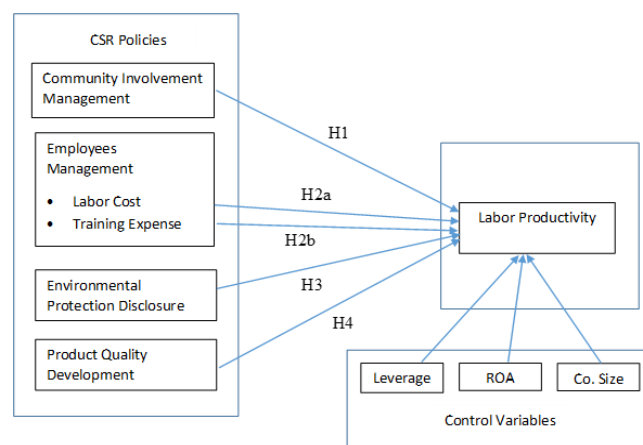
CSR can impose on the quality of the company, as it enables the company to continuously improve the internal process to ensure the creation of the efficiency in the business process [11]. Based on European Commission [11], there are some reasons why there can be a correlation of the CSR and innovation quality of a firm. Stakeholder engagement, business opportunities from the environment changes, and the workplace which enables the integration of innovation of the business process are the reasons for the correlation between CSR and quality [11]. That is described in the hypothesis below.

*H4: There is a positive correlation of the product quality development with the labor productivity*

### III. RESEARCH METHODOLOGY

The population that is being used for this paper is the manufacturing companies which published their Annual Report in 2013-2015 and were listed in the Indonesia Stock Exchange (www.idx.com). Listed manufacturing companies were used since the corporate social responsibility is more effective on the large company, and used most in the manufacturing company. There are a lot of researchers conducted a research on the manufacturing company, such as Sa'nchez & Benito-Herna'ndez [11], Torugsa, O'Donohue, Hecker [8], and Famiola & Adiwoso [13]. The observed data in this research in total is 314 firm-years. This research uses the model below to find out the correlation of the CSR policies with the Labor Productivity. The control variables are the leverage, ROA, and Company Size. The research model itself can be looked up in the Figure 1.

Figure1. Research model





#### IV. RESULTS AND DISCUSSION

The hypothesis in this research is tested by using multiple linear regression. The classical assumption test is used to ensure that the research data is valid to be tested. There is three classical assumption test which will be used here, the normality test, multicollinearity test, and heteroscedasticity test. At first, there was a normality problem of the research model. Therefore, there is an outlier elimination and transformation to log and square root to solve this problem.

After conducting the classical assumption tests, the regression model has to be tested for validity by using the F-test and determination coefficient. The result of the test can be seen in table 1, which shows that the adjusted R<sup>2</sup> value is 0.379, whereas the F-test has the significance of 0.000, which can be concluded that the regression model is valid to be used for testing the dependent variable. The hypothesis test is conducted by using T-test.

Table1. Hypothesis test result

| Model        | Coefficients <sup>a</sup>   |            |                           | t      | Sig.  |
|--------------|-----------------------------|------------|---------------------------|--------|-------|
|              | Unstandardized Coefficients |            | Standardized Coefficients |        |       |
|              | B                           | Std. Error | Beta                      |        |       |
| 1 (Constant) | 8.84                        | 0.421      |                           | 20.996 | 0     |
| COMMG        | -0.157                      | 0.076      | -0.103                    | -2.07  | 0.039 |
| LCOST        | -0.025                      | 0.003      | -0.485                    | -9.591 | 0     |
| TRAI         | 1.46E-05                    | 0          | 0.015                     | 0.268  | 0.789 |
| ENV          | 0.084                       | 0.046      | 0.09                      | 1.811  | 0.071 |
| INN          | 0.068                       | 0.048      | 0.076                     | 1.433  | 0.153 |
| SIZE         | 0.014                       | 0.015      | 0.05                      | 0.93   | 0.353 |
| ROA          | 0.993                       | 0.217      | 0.222                     | 4.586  | 0     |
| LEV          | 0.029                       | 0.01       | 0.145                     | 2.981  | 0.003 |

a. Dependent Variable: PROD

The hypothesis test found that COMMIT (Community Involvement Management) has the significance value of 0.039 with the  $\beta$  value of -.103, which shows that it is significantly affecting labor productivity in a negative way. Therefore, H1 is not accepted. The variable COST has the significance of 0.000 and  $\beta$  value of -.485. Therefore it can be concluded that there is a negative significant correlation between labor cost to labor productivity. Hence, H2a can be accepted. TRAI (Training Expense), ENV (Environmental Protection), QUALITY (Product Quality Development) has the significance level of 0.789, 0.071, 0.153, which means that there is no correlation of those variables towards labor productivity for H2b and H4, therefore are rejected. However for H3 is accepted, since on the hypotheses earlier have no relevant correlation. The control variable SIZE is not correlated as it shows 0.353 significant. On the other side, ROA and LEV that have the significance of 0.000 and 0.003 are affecting the labor productivity in a positive way.

COMMIT correlation towards the labor productivity is negative since there is a demand from the community where the management has to handle both their respective works and also the community. Thus, it leads to a disrupted of the work efficiencies, leading to a lower productivity [4]. As the community involvement management is negatively correlated with the labor productivity, the company has to be careful of maintaining the balance of internal working flow and the relationship of the community. Therefore, it will be better to assign the specific person to manage the overall relationship with the community that is separate with the other working process.

LCOST has a negative correlation with the labor productivity, which is indicating that the higher the labor cost, the productivity will decrease down, as labor cost are regarded as an input of the company to make finished goods. It means, the company has to manage the labor cost to achieve the optimal level of labor productivity. It can be done by assigning a bonus for reaching the target that can motivate the employees, and by eliminating the overtime salary by managing the shift schedule.

The reason why there is no significant correlation from TRAI, ENV and QUALITY because the corporate social responsibility dimensions are not directly affecting the productivity in the short term, and that the stakeholders also not receptive towards the environmental actions<sup>11</sup>. More companies in Indonesia are owned by families, which is means the family owners bring their own values and interests to their companies, including priorities on social and environmental performance [17]. Beside that, lack of involvement by the government in shaping CSR in Indonesia also one of the important issue that need to solve. The importance of government in shaping CSR today is highlighted by the difference in environmental management performance among Japan, Hong Kong and Singapore. In Japan, 80% of local companies were considered by the Ethical Investment Research Services (EIRIS) as having either an advanced or good management response to environmental issues, compared to 10% reported in Hong Kong and Singapore<sup>18</sup>.

#### V. CONCLUSION

This research is conducted to find the impact of the corporate social responsibility policy dimensions towards the labor productivity of the manufacturing companies which are listed on the Indonesian Stock Exchange. By undergoing this research, it can show the empirical evidence of the internal corporate social responsibility efforts (employee management) that enable the company to enhance the labor productivity. Thus, it also is used as the basis of the new methods to improve the productivity of the company in Indonesia by developing the aspects in the corporate social responsibility policies, which can integrate the internal and external aspects of stakeholders related to the company.

The research limitation is that there is a bias of the observation data which were taken from the manufacturing companies which are listed on the Indonesian Stock Exchange,

which is not reflecting the impact of corporate social responsibility policies towards labor productivity as a whole in Indonesia companies. Therefore, it is suggested to the companies to consistently disclose information related to the corporate social responsibility to give additional knowledge for the investors in regards to the sustainability of the company.

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