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CONFERENCE 2025

# E-PROCEEDINGS

## International Conference on Accounting, Management, Economics, Business, and Social Sciences

"Navigating the Future: Sustainable Practices and Innovation in Accounting,  
Management, Economics, Business, and Social Sciences"

**FEBRUARY 24, 2025**

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# E-Proceedings 1st ICAMEBSS

## **PENULIS**

Indonesian Financial Management Association (IFMA)

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## **DESIGN SAMPUL:**

Eksekusi TKP

## **PENATA LETAK:**

Eksekusi TKP

Cetakan 1, Mei 2025

Ukuran Buku: 21 x 29,7 cm

Halaman: 1158

QRCBN: 62-1634-7858-140

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Kota Cirebon, Jawa Barat 45143

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E-Proceedings

The First International Conference on Accounting, Management, Economic,  
Business, and Social Sciences (1<sup>st</sup> ICAMEBSS)

Published by:

Indonesian Financial Management Association

Jl. Pondasi No.31, RT.005/RW 02, Kayu Putih Pulo Gadung, Jakarta Timur, 13210

Email: [secretariat@ifma-online.org](mailto:secretariat@ifma-online.org)

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First Published in 2025

Editor: Nazwanda Junika Putri dan Siti Syahlina Azahra

Layout: Aji Nur Ibrahim, Ananda Kayla Rizqalina, Ika Miftahul Janah, dan Wisnu

Design Cover: Erika Shofia Faradyasa

Distributed by:

Indonesian Financial Management Association

Jl. Pondasi No.31, RT.005/RW 02, Kayu Putih Pulo Gadung, Jakarta Timur, 13210

Email: [secretariat@ifma-online.org](mailto:secretariat@ifma-online.org)

**WELCOME SPEECH**  
**PROFESSOR AGUNG DHARMAWAN BUCHDADI, ST, MM, PH.D**

Distinguished Guests, Esteemed Scholars, and Respected Participants,

Assalamualaikum

Good afternoon, and a warm welcome to all of you to the International Conference on Accounting, Management, Economics, Business, and Social Sciences (ICAMEBSS). It is an honor and privilege for me to stand before such an esteemed gathering of academics, researchers, and professionals. This year, we are delighted to host over 170 participants from Indonesia, Malaysia, Türkiye, Jordan, and several other nations. Your presence here today is a testament to our shared commitment to advancing knowledge and fostering international collaboration in the fields of business, economics, and social sciences.

In today's rapidly evolving global landscape, the interconnectedness of economies, the digital transformation of industries, and the emergence of innovative business practices necessitate a platform where ideas can be exchanged and groundbreaking research can be showcased. This conference serves as an avenue for intellectual discourse, where scholars and practitioners come together to share insights, discuss challenges, and propose solutions to some of the most pressing issues facing our world today.

The diversity of perspectives represented in this conference is one of its greatest strengths. With distinguished speakers and participants from various cultural and academic backgrounds, we have a unique opportunity to engage in meaningful discussions, learn from one another, and build networks that transcend geographical boundaries. We are confident that the presentations, panel discussions, and research contributions will enrich our understanding and inspire new avenues for collaboration and innovation.

Furthermore, this conference provides a platform for emerging scholars and young researchers to present their work, receive constructive feedback, and gain exposure to the latest trends and advancements in their respective fields. The importance of nurturing the next generation of academics and professionals cannot be overstated, as they will shape the future of global economic and business landscapes.

The ICAMEBSS is not just a gathering of intellectuals; it is a forum where theory meets practice, where research transforms into actionable strategies, and where collaboration fosters real-world impact. Our discussions today will cover a broad spectrum of critical issues, from sustainable economic policies and digital transformation to financial inclusivity and responsible business practices. By engaging in these conversations, we aim to contribute meaningfully to the development of policies and frameworks that will shape the future of our global economy.

I would like to extend my deepest appreciation to the organizing committee, keynote speakers, panelists, and all participants who have contributed to making this conference possible. Your hard work, dedication, and enthusiasm are the driving forces behind the success of



ICAMEBSS. Special thanks to our sponsors and institutional partners, whose support has been instrumental in ensuring the smooth execution of this event. Your unwavering commitment to academic excellence and global cooperation is truly commendable.

As we embark on this journey of knowledge-sharing and academic excellence, let us take full advantage of the opportunities before us. I encourage all of you to actively participate, engage in fruitful discussions, and make the most of this conference. Let this be a moment of inspiration and collaboration, where ideas flourish, networks expand, and impactful research is born.

We must remember that knowledge alone is not enough it is the application of knowledge that drives progress. Therefore, let us strive not only to learn but also to implement and innovate. The insights we gain from this conference should not remain confined within these walls; they should be taken forward, shared, and utilized for the betterment of our societies and industries.

Once again, welcome to ICAMEBSS! May this conference be a fruitful and inspiring experience for all of us. Let us work together towards building a more knowledgeable, inclusive, and interconnected global community.

Thank you.

Good afternoon,

Wassalamualaikum

## **CONFERENCE COMMITTEE**

### **Keynote Speakers**

Prof. Dr. Rossazana AB Rahim, Universiti Malaysia Sarawak, Malaysia  
Prof. Dr. Rasid Mail, Universiti Malaysia Sabah, Malaysia  
Assoc. Prof. Ömer Faruk Rençber, Gaziantep University, Türkiye  
Assist. Prof. Dr. Ammar Salamh Al-Rawahna, Amman Arab University

### **Hosts**

Universiti Malaysia Sabah, Malaysia  
Universiti Malaysia Sarawak, Malaysia  
Universitas Yarsi, Jakarta  
Universitas Simalungun, Sumatera Utara  
Universitas Potensi Utama, Sumatera Utara  
Universitas Pakuan, Jawa Barat  
Universitas Nasional, Jakarta  
Universitas Graha Padang Sidempuan, Sumatera Utara  
Universitas Bhayangkara Jakarta Raya, Jakarta  
Universitas Bakrie, Jakarta  
Universitas Advent Indonesia, Jawa Barat  
Universitas Dehasen Bengkulu, Bengkulu  
STIMI Banjarmasin, Kalimantan Selatan  
STIAB Jinarakkhita, Lampung  
Politeknik ATK Yogyakarta, Yogyakarta  
Institut Shanti Buana, Kalimantan Barat  
Institut Bisnis dan Informatika Kesatuan Bogor, Jawa Barat

### **Conference Chair**

Prof. Agung Dharmawan Buchdadi, ST, MM, Ph.D, Universitas Negeri Jakarta

### **Scientific Committee**

Prof. Gatot Ahmad, State University of Jakarta, Indonesia  
Assoc. Prof. Aydin Erdogan, Istanbul Arel University, Türkiye  
Prof. Suherman, State University of Jakarta, Indonesia  
Assoc. Prof. Dr. Omer Faruk Rençber, Gaziantep University, Türkiye  
Dr. Ammar Salamh Al-Rawahna, Amman Arab University, Jordan  
Prof. Dr. Rossazana Ab Rahim, Universiti Malaysia Sarawak, Malaysia  
Assoc. Prof. Dr. Mohd Rahimie Abd Karim, Universiti Malaysia Sabah, Malaysia  
Dr. Wisuwat Wannamakok, Chiang Mai University, Thailand  
Dr. Rahayu Lestari, Nasional University, Indonesia  
Dr. Nanang Suryadi, Brawijaya University, Indonesia  
Prof. Suharnomo, Diponegoro University, Indonesia  
Berto Usman, Ph.D., Bengkulu University, Indonesia  
Prof. Dr. Taqwa Hariguna, Amikom Purwokerto University, Indonesia

## **PROGRAM**

08.00 - 08.30 AM : Registration

08.30 - 08.35 AM : Opening Ceremony of 1st ICAMEBSS 2025

08.35 - 08.40 AM : National Anthem Indonesia Raya

08.40 – 08.45 AM : Welcome Speech from Conference Chair 1st ICAMEBSS

08.45 – 08.50 AM : Opening Remarks : Associate Professor Dr. Mohd Rahimie Abd. Karim

08.50 – 08.55 AM : Announcement for Parallel Session of 1st ICAMEBSS 2025

08.55 – 01.00 AM : Parallel Session

01.00 – 01.30 PM : Seminar Session : 1<sup>st</sup> Speaker Prof. Dr. Rossazana Bt Ab Rahim

01.30 – 02.00 PM : Seminar Session : 2<sup>nd</sup> Speaker Prof. Dr. Rasid Mail

02.00 – 02.30 PM : Seminar Session : 3<sup>rd</sup> Speaker Assoc. Prof. Ömer Faruk Rençber

02.30 – 03.00 PM : Seminar Session : 4<sup>th</sup> Speaker Assist. Prof. Dr. Ammar Salamh

Al- Rawahna

03.00 – 03.05 PM : Photo Session

03.05 PM : Closing Ceremony

\* GMT +7 (Jakarta)

## **PRESENTATION SCHEDULE**

Room: 1 (ZOOM)      Hours: 08.55-13.00 Jakarta Time

No.                                      Moderator: Juliana Balqis (Universitas Negeri Jakarta)

1.        LITERATURE REVIEW OF CROATIAN BANK EFFICIENCY  
Marko Novak (CTBC Business School)
2.        THE SOCIO-ECONOMIC IMPACTS OF DIGITAL TRANSFORMATION IN THE  
AGE OF INCOME INEQUALITY: AN EVALUATION OF TECHNOLOGY,  
GOVERNANCE, AND HUMAN FACTORS  
Zehra Celik (Gaziantep University)  
Ömer Faruk Rençber (Gaziantep University)
3.        TRANSFORMATIONAL LEADERSHIP AS A CATALYST FOR ENHANCING  
ORGANIZATIONAL CLIMATE IN HIGHER EDUCATION  
Hendri Ardianto (STIAB Jinarakkhita)
4.        ANALYSIS OF ENTERPRISE RESOURCE PLANNING (ERP)  
IMPLEMENTATION FOR BUSINESS PROCESS EFFICIENCY IN  
MANUFACTURING COMPANIES  
Hery Dia Anata Batubara (Universitas Graha Nusantara)  
Diana Sari (Universitas Graha Nusantara)
5.        EVALUATION ACTIVITIES ON CAPITAL AND BROILER MARKETING  
(CASE STUDY ON INDEPENDENT CHICKEN FARMING BUSINESS IN  
SAMALANTAN DISTRICT)  
Ivan Batu Mathaso (Institut Shanti Bhuana)  
Usman (Lecturer, Institut Shanti Bhuana)  
Sabinus Beni (Lecturer, Institut Shanti Bhuana)  
Veneranda Rini Hapsari (Lecturer, Institut Shanti Bhuana)
6.        OPTIMIZATION OF CIRCULAR ECONOMY AND GREEN  
ENTREPRENEURSHIP: TRANSFORMATION OF USED COOKING OIL INTO  
BIODIESEL AS A SOURCE OF SUSTAINABLE INCOME IN BORDER AREAS  
(CASE STUDY OF SHANTI BHUANA INSTITUTE STUDENTS)  
Usman (Institut Shanti Bhuana)  
Veneranda Rini Hapsari (Institut Shanti Bhuana)  
Maria Angela Siokalang (Institut Shanti Bhuana)
7.        SEKONYER RIVER CRUISE: A CAPTIVATING ECOTOURISM EXPERIENCE  
Titien Agustina (STIMI Banjarmasin)  
Niti Lestari (STIMI Banjarmasin)
8.        AUDIT DELAY AND AUDIT FIRM AGE ON AUDIT QUALITY WITH  
CORPORATE PROFITABILITY AND CORPORATE SIZE AS CONTROLLING  
VARIABLES (AN EMPIRICAL STUDY ON STATE-OWNED ENTERPRISE)  
Judith Tagal Gallena Sinaga (Universitas Advent Indonesia)  
Valentine Siagian (Universitas Advent Indonesia)
9.        THE INFLUENCE OF AUDITOR COMPETENCE AND INFORMATION  
TECHNOLOGY ON AUDITOR PERFORMANCE  
Moses Yabes Panggabean (Universitas Advent Indonesia)  
Judith Tagal Gallena Sinaga (Universitas Advent Indonesia)  
Heddry Purba (Universitas Advent Indonesia)



10. PUBLIC AFFAIRS STRATEGY OF PT KERETA CEPAT INDONESIA CHINA IN SHAPING PUBLIC OPINION ON THE DEVELOPMENT OF JAKARTA BANDUNG HIGH SPEED TRAIN  
Muhammad Rasya Saputra  
Deni Yusdiaana (Universitas Bakrie)  
Eli Jamilah Mihardja (Universitas Bakrie)  
Prima Mulyasari Agustini (Universitas Bakrie)  
Dudi Rudianto (Universiti Utara Malaysia, Malaysia)  
Rohana Mijan (Universitas Bakrie)
11. THE INFLUENCE OF SOCIAL MEDIA PROMOTIONS ON COFFEE SHOP PURCHASE DECISIONS BY GEN Z IN BOGOR CITY  
Aditya Prima Yudha (Universitas Pakuan Bogor)  
Doni Wihartika (Universitas Pakuan Bogor)  
Amelia Rahmi (Universitas Pakuan Bogor)
12. ENHANCING THE TOURISM POTENTIAL OF BATUTULIS AREA: STRATEGIC PHYSICAL PLANNING FOR SUSTAINABLE HISTORICAL AND CULTURAL DEVELOPMENT IN BOGOR CITY  
Bambang Hengky Rainanto (IBI Kesatuan Bogor)  
Siti Yasmin Salsabila Sunantoputri (IBI Kesatuan Bogor)  
Fitria Herawati (IBI Kesatuan Bogor)  
Cecilia V Srihadi (IBI Kesatuan Bogor)  
Sri Endah Yuwantiningrum (IBI Kesatuan Bogor)  
Abdul Talib Bon (Universiti Tun Hussein Onn Malaysia)  
Jonathan van Melle (Avans University of Applied Sciences)  
Bambang Rudyanto (Wako University)
13. THE INFLUENCE OF ATTRACTIONS, PROMOTIONS, AND FACILITIES OF BENTENG TOURISM VILLAGE ON TOURISTS' VISITING INTEREST  
Septian Cahya Permana (IBI Kesatuan Bogor)  
Bambang Hengky Rainanto (IBI Kesatuan Bogor)  
Cecilia V Srihadi (IBI Kesatuan Bogor)  
Tarida Marlin Surya Manurung (IBI Kesatuan Bogor)  
Jonathan van Melle (Avans University of Applied Sciences)  
Abdul Talib Bon (Universiti Tun Hussein Onn Malaysia)
14. SERVICE AND FOOD QUALITY ON GUEST LOYALTY AND SATISFACTION AS MEDIATING VARIABLES  
Fitria Nasution (IBI Kesatuan Bogor)  
Charles Parnauli Saragi (IBI Kesatuan Bogor)  
Sri Endah Yuwantiningrum (IBI Kesatuan Bogor)  
Nisa Rahmaniah Utami (IBI Kesatuan Bogor)
15. EVALUATION OF DAPURSA BUSINESS DEVELOPMENT BASED ON SWOT ANALYSIS  
Sira Albina (Institut Shanti Bhuana)  
Sabinus Beni (Institut Shanti Bhuana)  
Usman (Institut Shanti Bhuana)  
Yeremia Niaga Atlantika (Institut Shanti Bhuana)
16. ANALYSIS OF THE INFLUENCE OF ORGANIZATIONAL CULTURE AND LEADERSHIP ON ORGANIZATION COMMITMENT IN ACHIEVING JOB SATISFACTION IN THE AUTOMOTIVE INDUSTRY  
Sonny Taufan (Polytechnic ATK Yogyakarta)  
Achmad Zawawi (Polytechnic STMI Jakarta)

17. Busharmaidi (Polytechnic STMI Jakarta)  
THE EFFECT OF PROFITABILITY AND LIQUIDITY ON ISLAMIC SOCIAL  
REPORTING DISCLOSURE WITH COMPANY SIZE AS A MODERATING  
VARIABLE  
Ika Puspita Hermayeni (Universitas Nasional)  
Zumratul Meini (Universitas Nasional)

Room: 2 (ZOOM)      Hours: 08.55-13.00 Jakarta Time

No.                      Moderator: Ika Miftahul Janah (Universitas Negeri Jakarta)

1.      CONCEPTUAL FRAMEWORK OF THE NEXUS BETWEEN ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) INDEX AND THE EFFICIENCY PERFORMANCE OF ASEAN BANKS  
Emy Azizah Binti Majid (Universiti Malaysia Sarawak)  
Rossazana AB Rahim (Universiti Malaysia Sarawak)
2.      THE STRATEGIC ROLE OF HUMAN RESOURCE POLICY ON EMPLOYEE PERFORMANCE PRODUCTIVITY IN THE WORK ENVIRONMENT (BEDA JUDUL DAN HANYA ABSTRAK)  
Viola (STIAB Jinarakkhita)  
Juniartie (STIAB Jinarakkhita)  
Derianto (STIAB Jinarakkhita)  
Nanda Aditiya (STIAB Jinarakkhita)  
Juni Suryanadi (STIAB Jinarakkhita)
3.      IMPLEMENTATION OF STRATEGIC MANAGEMENT ACCOUNTING IN SMES: A QUALITATIVE APPROACH  
Inggit Maya Rosa Sinta Dewi (UIN Raden Mas Said Surakarta)  
Marita Kusuma Wardani (UIN Raden Mas Said Surakarta)
4.      THE IMPACT OF PARTICIPATION AND RESOURCE ALLOCATION ON ECONOMIC EMPOWERMENT OF COMMUNITIES THROUGH THE BENDOSARI EDU-TOURISM PROGRAM  
Urip Sedyowidodo (Universitas Bakrie)  
Permas Dewangi (Universitas Bakrie)
5.      BOARD GENDER MODERATES GREEN ACCOUNTING, ECO-EFFICIENCY ON FRIM VALUE  
Rabiyah Gufti Awaliyah (Universitas Mataram)
6.      THE IMPACT AND EFFECTIVENESS OF CLIENT ENTERTAINMENT INITIATIVE (CEI) ON INDUSTRIAL PRODUCT MARKETING  
Harris Kristanto, B.Comm., B.A. (Hons) M.B.A. (Bakrie University)  
Ir. Gunardi Endro, Ph.D (Bakrie University)
7.      LEVERAGING ORGANIZATIONAL KNOWLEDGE CAPITAL TO ENHANCE EMPLOYEE ENGAGEMENT AND ORGANIZATIONAL COMMITMENT: A CONCEPTUAL APPROACH  
Endro Sariono (Universitas Nasional)  
Edi Sugiono (Universitas Nasional)  
Hasanudin (Universitas Nasional)
8.      THE EFFECT OF SALES PROMOTION, SHOPPING MOTIVATION HEDONIST, AND LIFESTYLE TOWARDS PURCHASE IMPULSIVE THROUGH POSITIVE EMOTIONS AS A VARIABLE INTERVENTING ON SHOPEE PAYLATER USERS FOR THE PURCHASE OF FASHION PRODUCTS  
Elma Yuliana (Universitas YARSI)  
Intan Tri Annisa (Universitas YARSI)
9.      IMPLEMENTATION OF DAILY LOGBOOK AS A MEDIATOR EMPLOYEE PERFORMANCE MONITORING IN SANGKURIANG MARITIM HOTEL INSTITUTE  
Nova Putri Sabila (Pakuan University)

- Tutus Rully (Pakuan University)  
Herman (Pakuan University)
10. BREAKING DOWN SILOS: SUSTAINABLE INNOVATION STRATEGY FOR CROSS-FUNCTIONAL ORGANIZATIONAL SUCCESS  
Ana Fitriani (Airlangga University)  
Seger Handoyo (Airlangga University)
11. ANALYSIS OF FACTORS INFLUENCING REPURCHASE INTENTION OF ATOMY PRODUCTS IN THE DIGITAL ERA  
Siti Holisoh (Universitas Nasional)  
Irma Setyawati (Universitas Nasional)  
Rahayu Lestari (Universitas Nasional)
12. FOREIGN DIRECT INVESTMENT AND NATURAL RESOURCES CURSE IN SUB-SAHARAN AFRICA  
Iklima Itangishaka (Universiti Malaysia Sarawak)  
Rossazana Bt Ab Rahim (Universiti Malaysia Sarawak)
13. THE INFLUENCE OF INDEPENDENT COMMISSIONERS, AUDIT COMMITTEES, AUDIT QUALITY, AND INSTITUTIONAL OWNERSHIP ON TAX AVOIDANCE AND ITS REVIEW FROM AN ISLAMIC PERSPECTIVE (EMPIRICAL STUDY ON FOOD AND BEVERAGE SUB-SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2019-2023).  
Shinta Ayu Komala Sari (Universitas Yarsi)  
Ibu Auliffi Ermian Challen, SE, AK, M.Ak, CA, CPA. (Universitas Yarsi)  
Harry Budiantoro, SE. Ak, M.Ak, CA, CSP (Universitas Yarsi)  
Hadiati Fitri, BSBA. MBA. PhD (Universitas Yarsi)  
Dr. Suhirman Madjid, SE.,M.Si., AK. CA. (Universitas Yarsi)
14. PRODUCT PLACEMENT IMPACT IN THE METAVERSE ON BRAND AWARENESS: EXPLORING INFLUENCER ENGAGEMENT IN VIRTUAL ENVIRONMENTS  
Hetu Hendrayati (Universitas Nasional)
15. THE EFFECT OF HYBRID WORK SYSTEM ON THE PERFORMANCE OF GENERATION Z THROUGH JOB SATISFACTION  
Fanlia Prima Jaya (STIMI Banjarmasin)  
Sri Suryani (STIMI Banjarmasin)
16. THE EFFECT OF FINANCIAL LITERACY, INVESTMENT KNOWLEDGE, FINANCIAL BEHAVIOR AND INCOME ON INVESTMENT DECISIONS  
Rada Fitria (Potensi Utama University)  
M. Rizky Wijaya (Potensi Utama University)  
Aisyah Azhar Adam (Potensi Utama University)
17. FACTORS INFLUENCING AND IMPACT OF EMPLOYEE GREEN BEHAVIOR: LITERATURE REVIEW STUDY  
Ade Setiawan (Universitas Teknologi Yogyakarta)  
Nur Wening (Universitas Teknologi Yogyakarta)
18. THE EFFECT OF FINANCIAL LITERACY AND PERSONAL FINANCIAL PLANNING CONTROL ON CONSUMPTIVE BEHAVIOR IN THE SANDWICH GENERATION OF BENGKULU CITY  
Ahmad Soleh (Universitas Dehasen Bengkulu)  
Dea Alesia Putri (Universitas Dehasen Bengkulu)  
Yun Fitriano (Universitas Dehasen Bengkulu)



Room: 3 (ZOOM)      Hours: 08.55-13.00 Jakarta Time

No.                      Moderator: Aji Nur Ibrahim (Universitas Negeri Jakarta)

1.      THE ROLE OF CORPORATE REPUTATION AS A MEDIATOR BETWEEN SUSTAINABILITY REPORT DISCLOSURE AND FIRM VALUE  
Rijal Habibulloh (Widyatama University)
2.      EXPLORING THE IMPACT OF FINANCIAL LITERACY AND RISK TOLERANCE ON INDIVIDUAL FINANCIAL MANAGEMENT  
Arfatun (Jinarakkhita Buddhist College Of Lampung)  
Candra (Jinarakkhita Buddhist College Of Lampung)  
Hari Mudjiarto (Jinarakkhita Buddhist College Of Lampung)
3.      THE INFLUENCE OF DIVERSITY, EQUITY AND INCLUSION ON EMPLOYER BRANDING AT BUMN COMPANY  
Yola Pradhita (University Of Technology Yogyakarta)  
Gia Rizky (University Of Technology Yogyakarta)
4.      THE EFFECT OF LEVERAGE, INTELLECTUAL CAPITAL AND CORPORATE GOVERNANCE ON FINANCIAL PERFORMANCE WITH FIRM SIZE AS MODERATION (EMPIRICAL STUDY OF ISLAMIC COMMERCIAL BANKS LISTED IN OJK IN 2019-2023)  
Mohammad Ikbal (Universitas Nasional)  
Zumratul Meini (Universitas Nasional)
5.      FINANCIAL PERFORMANCE ANALYSIS ON GENERAL INSURANCE IN INDONESIA USING K-MEANS CLUSTERING MODEL  
Dzaki Zakaria (Bakrie University)  
Jerry Heikal (Bakrie University)
6.      ANALYSIS OF THE EFFECT OF CUSTOMER RELATIONSHIP MANAGEMENT ON CUSTOMER LOYALTY WITH LINEAR REGRESSION  
Wisnu Yusditara (Universitas Graha Nusantara)  
Ade Maya Mei Shanty (Universitas Graha Nusantara)
7.      THE ROLE OF THE WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE AT BANK CIMB NIAGA  
Nadia Putri Iskandar (Universitas Bhayangkara Jakarta Raya)  
Tutiek Yoganingsih, S.E., M.M (Universitas Bhayangkara Jakarta Raya)  
Cahyadi Husadha, S.E., M.M (Universitas Bhayangkara Jakarta Raya)
8.      SALES GROWTH, LIQUIDITY, INSTITUTIONAL OWNERSHIP, FIRM SIZE, AND TAX AVOIDANCE  
Evita Veronica Anastasya (Universitas Nasional)  
Padri Achyarsyah (Universitas Nasional)
9.      FACTORS INFLUENCING TAX AVOIDANCE IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE  
Isroha (Universitas Yarsi)  
Ananta Hagabean (Universitas Yarsi)
10.     PROFITABILITY AS A MODERATION OF THE INFLUENCE OF ECO-EFFICIENCY ON COMPANY VALUE  
Ayu Puspitasari (Universitas Hasanuddin)
11.     CHARACTERISTICS OF INDONESIAN TALENTS AND THEIR IMPLICATIONS IN TALENT MANAGEMENT: LITERATURE REVIEW  
Aditya Santoso (Nasional University)

- Suryono Efendi (Nasional University)  
Andini Nurwulandari (Nasional University)
12. THE INFLUENCE OF RETURN ON ASSETS, LEVERAGE AND FIRM SIZE ON TAX AVOIDANCE IN BANKING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE FOR THE PERIOD OF 2020-2023  
Melsy Anggita Anggraini (Universitas Ibnu Sina)  
Baru Harahap (Universitas Ibnu Sina)  
Ferdila (Universitas Ibnu Sina)  
Andi Auliya Ramadany (Universitas Ibnu Sina)  
Ita Mustika (Universitas Ibnu Sina)  
Alvia Damayanti Alias Wong Li Ping (Universitas Ibnu Sina)
13. SAFETY CULTURE AS A KEY FACTOR IN SUPPORTING FATAL RISK MANAGEMENT AT PT. FREEPORT INDONESIA  
Irfan (Universitas Nasional)  
Andini Nurwulandari (Universitas Nasional)
14. THE EFFECT OF TRUST, SECURITY, AND TRANSACTION SPEED AFTER THE RANSOMWARE ATTACK ON CUSTOMER SATISFACTION OF BANK SYARIAH INDONESIA MOBILE BANKING IN SURAKARTA  
Ayu Rusmala Dewi (Universitas Islam Negeri Raden Mas Said Surakarta)  
Ahmad Indarta (Universitas Islam Negeri Raden Mas Said Surakarta)
15. IMPACT OF ESG RISK ON FINANCIAL PERFORMANCE AND FIRM VALUE  
Isfan Ferli (Universitas Bakrie)  
Dudi Rudianto (Universitas Bakrie)
16. ISLAM, DEMOCRACY, AND NON-PERFORMING FINANCING: EVIDENCE FROM INDONESIA  
Rayhan (Universitas Muhammadiyah Surakarta)  
Ibrahim Fatwa Wijaya (Universitas Sebelas Maret)  
Triyono (Universitas Muhammadiyah Surakarta)
17. ANALYSIS OF CUSTOMER EXPERIENCE, EASE OF USE, AND E-WOM ON USER SATISFACTION  
Tasya Intana (Potensi Utama University)  
Austin Alexander Parhusip (Potensi Utama University)  
Aisyah Azhar Adam (Potensi Utama University)
18. STUDI KOMPARASI PENERAPAN KONSERVATISME AKUNTANSI DI BANK PEMERINTAH DAN SWASTA  
Ahmad Basid Hasibuan (Universitas Darma Persada)  
Reko Saprianto (Universitas Darma Persada)  
Atik Isnawati (Universitas Darma Persada)  
Muhammad Kholid Arif Rozaq (Institute Seni Indonesia Yogyakarta)
19. THE IMPACT OF THE EXPANSION OF THE TOLL ROAD NETWORK ON THE ECONOMY OF COMMUNITIES AROUND THE MEDAN - KISARAN TOLL ROAD  
Husni Mubarak (Universitas Sumatera Utara)  
M.Syafii (Universitas Sumatera Utara)

Room: 4 (ZOOM)      Hours: 08.55-13.00 Jakarta Time

No.                      Moderator: Wisnu (Universitas Negeri Jakarta)

1.      EXAMINING THE IMPACT OF ORGANIZATIONAL SUPPORT AND  
EMPLOYEE ENGAGEMENT ON JOB SATISFACTION IN BUDDHIST  
ORGANIZATIONS  
Indra Dharma (STIAB Jinarakkhita)  
Heru Dwi Kardana (STIAB Jinarakkhita)  
Dito Apriyono (STIAB Jinarakkhita)  
Dewi Maya (STIAB Jinarakkhita)  
Luwihha (STIAB Jinarakkhita)
2.      THE IMPACT OF PHYSICAL POLICIES ON THE STABILITY OF THE  
INDONESIAN ECONOMY  
Nurwahdania (Jinarakkhita Buddhist College Of Lampung)  
Karsinah (Jinarakkhita Buddhist College Of Lampung)  
Henny Meyliana (Jinarakkhita Buddhist College Of Lampung)
3.      IMPACT OF FINANCIAL DISTRESS, THIN CAPITALIZATION AND  
TRANSFER PRICING ON TAX AVOIDANCE  
Nicole Alexandra Poernomo (Petra Christian University)  
Arja Sadjiarto (Petra Christian University)  
Stefani Maria Suhendra (Petra Christian University)
4.      QATAR'S ROLE IN MEDIATING PEACE IN THE MIDDLE EAST  
Ristiani (Universitas Bakrie)  
Muhammad Badaruddin (Universitas Bakrie)
5.      DISPUTE RESOLUTION IN MUDHARABAH CONTRACTS AT ISLAMIC  
FINANCIAL INSTITUTIONS FROM THE PERSPECTIVE OF FIQH  
MU'AMALAH  
Radhiyatun Nisak (University Of Darussalam Gontor)  
Mohammad Ghozali (University Of Darussalam Gontor)  
Mulyono Jamal (University Of Darussalam Gontor)  
Hasanuddin Yusuf Adan (Universitas Islam Negeri Ar-Raniry Banda Aceh)  
Yulizar Djamaluddin (DSN MUI, Jakarta)  
Sanrego (University Of Darussalam Gontor)
6.      CARBON EMISSIONS AND GREEN INNOVATION DISCLOSURE: HOW  
MEDIA EXPOSURE AFFECTS INVESTOR REACTION  
Tiara Octa Fhatiana (Bengkulu University)  
Nikmah (Bengkulu University)
7.      DETERMINANTS OF REGIONAL BUDGET PERFORMANCE: AN EVIDENCE  
FROM PROVINCIAL GOVERNMENT OF ACEH  
Ferdi Nazirun Sijabat (Universitas Syiah Kuala)  
Endra Gunawan (Universitas Syiah Kuala)  
Mirna Indriani (Universitas Syiah Kuala)  
Darwanis (Universitas Syiah Kuala)  
Syukri Abdullah (Universitas Syiah Kuala)
8.      GREEN ACCOUNTING AND CSR: ENHANCING SDG COMMITMENT IN  
INDONESIA'S ENERGY SECTOR  
Yohana Angelica Siera (Petra Christian University)  
Angelina Veronica (Petra Christian University)  
Retnaningtyas Widuri (Petra Christian University)

9. THE INFLUENCE OF GREEN TRAINING AND DEVELOPMENT, WORK LIFE BALANCE ON EMPLOYEE ENGAGEMENT AT ADVENT HOSPITAL BANDAR LAMPUNG  
Michael Vincent Pandiangan (Universitas Advent Indonesia)  
Rolyana Ferinia Pintauli (Universitas Advent Indonesia)  
Lenita Waty (Universitas Advent Indonesia)
10. DETERMINANTS OF THE INTENTION TO IMPLEMENT THE FINANCIAL ACCOUNTING STANDARDS FOR MICRO, SMALL, AND MEDIUM ENTERPRISES  
Anggita Putri (Universitas Bakrie)  
Dian Andriani (Universitas Bakrie)  
Jurica Lucyanda (Universitas Bakrie)  
Saraha Novita Asa (Universitas Bakrie)
11. THE EFFECT OF FIRM SIZE, AUDITOR QUALITY, SOLVENCY, AND AUDIT OPINION ON AUDIT DELAY IN MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE IN THE PERIOD OF 2019-2023 (EMPIRICAL STUDY ON COMPANIES IN THE GARMENT AND TEXTILE SECTOR)  
Sri Wulandari (Universitas Ibnu Sina)  
Khadijah (Universitas Ibnu Sina)  
Nur Isra Laili (Universitas Ibnu Sina)  
Maya Richmayati (Universitas Ibnu Sina)  
Andi Hidayatul Fadlilah (Universitas Ibnu Sina)  
Dianatul Qoyimah (Universitas Ibnu Sina)
12. ADOPTION INTENTIONS OF ELECTRIC CAR AMONG THE COMMUNITY IN DENPASAR CITY  
Ni Kadek Melia Utari (Udayana University)
13. ANALYSIS OF THE INFLUENCE OF INFORMATION, GOVERNMENT REGULATIONS AND BRAND IMAGE ON THE INTEREST OF THE PEOPLE OF SURAKARTA TO PAY ZAKAT THROUGH THE NATIONAL ZAKAT INSTITUTION OF SURAKARTA CITY.  
Syarif Maulana (Universitas Islam Negeri Raden Mas Said Surakarta)  
Ahmad Indarta (Universitas Islam Negeri Raden Mas Said Surakarta)
14. BUILDING TAX MORALE IN GEN-Z THROUGH NATIONALISM, GOVERNMENT TRUST, CORRUPTION, AND RELIGIOSITY FACTORS  
Choerul Umam (Universitas Pakuan)  
Agung Fajar Ilmiyono (Universitas Pakuan)  
Mutiarra Puspa Widyowati (Universitas Pakuan)
15. THE ROLE OF LEADERS IN DRIVING AN ORGANIZATION (STUDY OF PERSONAL CHARACTERISTICS, CAPACITY BUILDING, AND ORGANIZATIONAL PERFORMANCE)  
Titien Agustina (STIMI Banjarmasin)  
Sucipto (STIMI Banjarmasin)  
Syamsul Adha (STIMI Banjarmasin)  
Dodik Jatmika (STIMI Banjarmasin)  
Muhammad Darwis Meyandie Nasution (STIMI Banjarmasin)
16. THE INFLUENCE FINANCIAL LITERACY, EDUCATION LEVEL, FINANCIAL ATTITUDE, AND PERSONALITY ON FINANCIAL BEHAVIOUR  
Adam Saman Prakoso (Potensi Utama University)  
M Rizky Wijaya (Potensi Utama University)  
Aisyah Azhar Adam (Potensi Utama University)



17. PENGARUH NPL HISTORIS, KINI, DAN MENDATANG TERHADAP CKPN  
Atik Isnawati (Universitas Darma Persada)  
Jombrik (Universitas Darma Persada)  
Rahmawati (Universitas Sebelas Maret)  
Ari Kuncara Widagdo (Universitas Sebelas Maret)  
Agung Nur Probohudono (Universitas Sebelas Maret)
18. THE IMPACT OF GREEN ECONOMY POLICY ON IMPROVING COMMUNITY WELFARE IN THE COASTAL AREA OF PERCUT SEI TUAN DISTRICT DELI SERDANG REGENCY  
Benhard Keynes (Universitas Sumatera Utara)
19. RELATIVE PERFORMANCE OF VILLAGE GOVERNANCE: AN INVESTIGATION IN WEST JAVA PROVINCE USING DATA ENVELOPMENT ANALYSIS TECHNIQUE  
Putu Mahardika Adi Saputra (Universitas Brawijaya)  
Aji Purba Trapsila (Universitas Brawijaya)

Room: 5 (ZOOM)      Hours: 08.55-13.00 Jakarta Time

No.                      Moderator: Siti Syahlina Azahra (Universitas Negeri Jakarta)

1.      ENHANCING ORGANIZATIONAL CITIZENSHIP BEHAVIOR THROUGH ORGANIZATIONAL COMMITMENT: KEY FACTORS AND INSIGHTS FROM PHARMACEUTICAL COMPANY EMPLOYEES  
Ginarsih (STIAB Jinarakkhita)  
Ditha Kurniawan (STIAB Jinarakkhita)  
Munjiatul Ngailia (STIAB Jinarakkhita)  
Andre Kurniawan (STIAB Jinarakkhita)  
Hendri Ardianto (STIAB Jinarakkhita)
2.      CHALLENGES AND OPPORTUNITIES OF IMPLEMENTING BALANCED SCORECARD ON STARTUP PERFORMANCE  
Alviani Ariska (Palu Muhammadiyah University)  
Rasmi Nur Anggraeni (Palu Muhammadiyah University)  
Rajindra (Palu Muhammadiyah University)  
Rahmiwati Habibu (Palu Muhammadiyah University)  
Umar (Palu Muhammadiyah University)
3.      THE INFLUENCE OF FINANCIAL KNOWLEDGE, FINANCIAL ATTITUDE, AND INTERNAL LOCUS OF CONTROL ON FINANCIAL MANAGEMENT BEHAVIOR IN DIGITAL PAYMENT USERS IN JAVA  
Arum Anggraini (Universitas Teknologi Yogyakarta)  
Nur Ariefin Addinpujoartanto, S.E., MBA (Universitas Teknologi Yogyakarta)
4.      DETECTING POTENTIAL FRAUDULENT FINANCIAL REPORTING THROUGH HEXAGON FRAUD IN INDONESIA INSURANCE COMPANIES  
Dian Lestari (Pakuan University)  
Hendro Sasongko (Pakuan University)  
Enok Rusmanah (Pakuan University)
5.      THE IMPACT OF BOARD CHARACTERISTICS ON ESG WITH FIRM VALUE AS MODERATION  
Adhityawati Kusumawardhani (Petra Christian University)  
Felicia Dermawan (Petra Christian University)  
Gladys Angelie Nolin (Petra Christian University)
6.      THE INFLUENCE OF BRAND IMAGE AND GREEN MARKETING ON PURCHASING DECISIONS  
Kevin Nokia Zefanya Simatupang (Universitas Advent Indonesia)  
Grace Orlyn Sitompul (Universitas Advent Indonesia)  
Meidy Lieke Karundeng (Universitas Advent Indonesia)
7.      CLIMATE CHANGE AND FINANCIAL DISTRESS: EVIDENCE FROM INDONESIA  
Valentine Siagian (Universitas Advent Indonesia)
8.      IMPLEMENTATION OF SAK MICRO, SMALL AND MEDIUM ENTITIES IN WANAHERANG MARKET MSMES  
Uswatun Khasanah (Universitas Bhayangkara Jakarta Raya)  
Sumarno Manrejo (Universitas Bhayangkara Jakarta Raya)  
Widya Permata Sari (Universitas Bhayangkara Jakarta Raya)

9. IMPLEMENTASI GREEN SKILLS PADA LEMBAGA PELATIHAN VOKASI UNTUK MEMPERSIAPKAN TENAGA KERJA KOMPETEN RAMAH LINGKUNGAN  
Abdul Aziz (Universitas Darwan Ali)  
Eddy Sabarudin (Universitas Palangka Raya)
10. MARKETING STRATEGY THROUGH SALES & PARTNERSHIP DIVISION IN TECHNOLOGY TRAINING PROGRAM OF PT. ORBIT VENTURA INDONESIA  
Satya Intan Arcella (Pakuan University)  
Abel Gandhi (Pakuan University)  
Bayu Dwi Prasetyo (Pakuan University)
11. THE INFLUENCE OF PRODUCT QUALITY, PRICE, PROMOTION, AND BRAND IMAGE ON PURCHASE DECISIONS OF SHOPEE USERS IN NORTH JAKARTA  
Rahmah Ayu Fitria (Universitas YARSI)  
Muhammad Arrafa Putra Susanto (Universitas YARSI)  
Muhammad Rifqi Fauzan (Universitas YARSI)  
Nadia Raisa Fazila (Universitas YARSI)
12. STRATEGIES TO MAINTAIN THE QUALITY OF PENTOL BUSINESS SERVICES TO CUSTOMER SATISFACTION  
Sabina Dara Sinta (Institut Shanti Bhuana)  
Veneranda Rini Hapsari (Institut Shanti Bhuana)  
Yeremia Niaga Atlantika (Institut Shanti Bhuana)  
Maria Angela Siokalang (Institut Shanti Bhuana)
13. MORAL COMPASS OR PEER INFLUENCE? EXAMINING THE DRIVERS OF ACADEMIC HONESTY IN HIGHER EDUCATION  
Zaiton Osman (Universiti Malaysia Sabah)  
Ing Grace Phang (Universiti Malaysia Sabah)  
Izaan Azyan Abd Jamil (Universiti Malaysia Sabah)  
Monica Dewi (Universitas Negeri Jakarta)  
Nofriska Krissanya (Universitas Negeri Jakarta)
14. IMPACT OF WORK FLEXIBILITY ON PRODUCTIVITY AND WELL-BEING IN INDONESIA'S TECHNOLOGY SECTOR  
Nadia Moktaviani Sitinjak (Bakrie University)  
Defi Wulandari (Bakrie University)  
Dominica A. Widyastuti (Bakrie University)  
Holila Hatta (Bakrie University)
15. THE INFLUENCE OF SOCIAL MEDIA, E-WOM, FOMO, AND HEDONIS ON GEN Z FASHION PURCHASING DECISIONS  
Amalia Guzanty (University Of Technology Yogyakarta)  
Dr. Sujoko, M.Si (University Of Technology Yogyakarta)
16. ANALYSIS OF THE IMPLEMENTATION OF THE SAKTI APPLICATION AND PPNPN IN WORK UNITS IN MATARAM CITY  
Emy Wahyu Utami (Universitas Mataram)  
Syaipul Arni Muhsyaf (Universitas Mataram)  
Dwi Putra Buana Sakti (Universitas Mataram)
17. SERVANT LEDERSHIP AND WORKPLACE WELL-BEING: INFLUENCES ON EMPLOYEE ENGAGEMENT  
Muhammad Aulia (Potensi Utama University)  
Santi Rizki (Potensi Utama University)  
Aisyah Azhar Adam (Potensi Utama University)

18. ONLINE PURCHASE DECISIONS AND BRAND IMAGE BASED ON SHOPEE  
AD EFFECTIVENESS WITH EPIC MODEL  
Dedi Kundana (STIAB Jinarakkhita Lampung)  
Taridi (STIAB Jinarakkhita Lampung)  
Mega Julianti (STIAB Jinarakkhita Lampung)
19. NEGATIVE EFFECTS OF ORGANIZATIONAL CYNICISM IN  
ORGANIZATIONS  
Dr. Gönül GÜL (Çankırı Karatekin University)  
Prof. Dr. Ergün KARA (Osmaniye Korkut Ata University)



Room: 6 (ZOOM)      Hours: 08.55-13.00 Jakarta Time

No.                      Moderator: Ananda Kayla Rizqalina (Universitas Negeri Jakarta)

1.      LEVERAGING DIGITAL PRODUCT AND PROMOTION INNOVATION TO ENHANCE COMPETITIVENESS IN SMALL AND MEDIUM ENTERPRISES (SMES)  
Luwiha (STIAB Jinarakkhita)  
Widi Astuti (STIAB Jinarakkhita)  
Hendri Ardianto (STIAB Jinarakkhita)
2.      ROLE AMBIGUITY'S IMPACT ON REDUCED AUDIT QUALITY PRACTICES: JOB BURNOUT AS MEDIATOR  
Nathania Vivian Aliem (Petra Christian University)  
Dr. Yulius Jogi Christiawan, S.E., M.SI., AK. (Petra Christian University)  
Allicya Cicely (Petra Christian University)
3.      THE ROLE OF EMPLOYEE ENGAGEMENT AND WORKLIFE BALANCE TO EMPLOYEE PERFORMANCE WITH JOB SATISFACTION AS AN INTERVENING VARIABLE  
Rr. Febylia Wahyu Shinta Dewi (Universitas Teknologi Yogyakarta)  
Nur Wening (Universitas Teknologi Yogyakarta)
4.      THE MEDIATING ROLE OF JOB SATISFACTION: THE EFFECT OF HR E-SYSTEM ON EMPLOYEE PERFORMANCE IN BKPSDM BEKASI CITY  
Ayu Sri Utami (Universitas Bhayangkara Jakarta Raya)  
Tyna Yunita (Universitas Bhayangkara Jakarta Raya)  
Heni Rohaeni (Universitas Bhayangkara Jakarta Raya)  
Yayan Hendayana (Universitas Bhayangkara Jakarta Raya)
5.      FROM LIKES TO LOYALTY: A NETNOGRAPHIC STUDY ON TRUST-BUILDING IN INFLUENCER-AUDIENCE INTERACTIONS ON SOCIAL MEDIA  
Noor Fzlinda Fabeil (Universiti Malaysia Sabah)  
Zaiton Osman (Universiti Malaysia Sabah)  
Riesanti Edie Wijaya (Universitas Surabaya)  
Nur Ika Mauliyah (Universitas Islam Negeri Kiai Haji Achmad Siddiq)  
Harkaneri (Universitas Islam Negeri Sultan Syarif Kasim)  
Bushra Siddiqui (Jamia Millia Islamia)
6.      TRUST AS A BRIDGE BETWEEN SERVICE QUALITY AND PURCHASE INTENTION IN TRADITIONAL MARKETS  
I Putu Agus Wenta Pharamadita (Udayana University)
7.      IMPROVING THE QUALITY OF FINANCIAL REPORTS  
Christina Andriyani Perwitasari (Mataram University)  
Diswandi (Mataram University)  
Ayudia Sokarina (Mataram University)
8.      GREEN ACCOUNTING, SUSTAINABLE GROWTH, INTELLECTUAL CAPITAL ON FIRM VALUE: FINANCIAL PERFORMANCE MEDIATION  
Yuni Anderiani (Universitas Bengkulu)  
Indah Oktari Wijayanti (Universitas Bengkulu)  
Alyta Shabrina Zusryn (Universitas YARSI)
9.      ANALYSIS OF FACTORS INFLUENCING CONSUMER PURCHASE DECISIONS FOR SOMETHINC COSMETICS IN DKI JAKARTA

- Puji Tentrem Mahanani (Universitas YARSI)  
Firly Zakiyyah Hanun (Universitas YARSI)  
Nurul Fadilah (Universitas YARSI)  
Salsabila Hasnabashirah (Universitas YARSI)  
Shepta Dwi Rianty (Universitas YARSI)
10. DETERMINANTS OF INVESTMENT DECISIONS AMONG GENERATION X AND MILLENNIALS IN SABAH  
Nor Asikin Binti Maidin (University Of Malaysia Sabah)  
Zaiton Osman (University Of Malaysia Sabah)
11. THE EFFECT OF OWNERSHIP STRUCTURE ON PROFITABILITY AND THEIR REVIEW FROM AN ISLAMIC POINT OF VIEW (CASE STUDY ON FOOD AND BEVERAGE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2019-2023)  
Shendy Rahmawati Bayu Putri (YARSI University)  
Harry Budiantoro (YARSI University)  
Dr. Sovi Ismawati Rahayu (YARSI University)  
Muhammad Ghazali (YARSI University)
12. THE WELFARE OF FEMALE HOUSEHOLD WORKERS IN THE URBAN INFORMAL SECTOR THROUGH THE ROLE OF SOCIAL CAPITAL IN EAST JAKARTA  
Beti Nurbaiti (University Of Bhayangkara Jakarta Raya)  
Sumarno Manrejo (University Of Bhayangkara Jakarta Raya)  
Widi Winarso (University Of Bhayangkara Jakarta Raya)  
Lita Aulia Putri (University Of Bhayangkara Jakarta Raya)
13. THE EFFECT OF CAPITAL STRUCTURE ON INVESTMENT FEASIBILITY THROUGH THE MODERATING VARIABLE OF PROFITABILITY AT PT TUAH MARTA JAYA  
Akhmad Aspiannor (STIMI Banjarmasin)  
Muhammad Imam Sidik Permana (STIMI Banjarmasin)  
Lita Norfina (STIMI Banjarmasin)  
Asnawi (STIMI Banjarmasin)
14. ANALYSIS OF WORD OF MOUTH, SOCIAL MEDIA MARKETING, AND SERVICESCAPE ON CONSUMER BUYING INTEREST  
Putri Meirisa (Potensi Utama University)  
Austin Alexander Parhusip (Potensi Utama University)  
Aisyah Azhar Adam (Potensi Utama University)
15. STRATEGI MANAJEMEN PEMASARAN DI ERA DIGITALISASI  
Joko Suhariyanto (Universitas Nasional)
16. EFFICIENCY & PRODUCTIVITY PERFORMANCE OF MALAYSIAN MANUFACTURING INDUSTRY ACROSS 19 SUBSECTORS  
Jee Kouk Hiong (Universitas Malaysia Sarawak)  
Rossazana Ab-Rahim (Universitas Malaysia Sarawak)

Room: 7 (ZOOM)      Hours: 08.55-13.00 Jakarta Time

No.                      Moderator: Nazwanda Junika Putri (Universitas Negeri Jakarta)

1.      EXPLORING THE IMPACT OF WEBSITE QUALITY ON CUSTOMER TRUST:  
A STUDY OF SHOPEE USERS  
Fendi Darma (STIAB Jinarakkhita)  
Lia Sari (STIAB Jinarakkhita)  
Su Dyana Ram (STIAB Jinarakkhita)  
Adya Kusumaningrum (STIAB Jinarakkhita)  
Dedi Kundana (STIAB Jinarakkhita)
2.      THE ROLE OF SPIRIT ENTREPRENEURSHIP BETWEEN  
ENTREPRENEURIAL MINDSET AND INTENTION  
Febri Krisopras YK (University Of Technology Yogyakarta)  
Gia Rizky (University Of Technology Yogyakarta)
3.      THE INFLUENCE OF FINANCIAL AND GENDER FACTORS ON STUDENTS  
INTEREST IN ONLINE INVESTMENT IN INDONESIA  
Imelda Ika Widya Putri (University Technology Of Yogyakarta)  
Prof. Dr. Tri Gunarsih, S.E., M.M (University Technology Of Yogyakarta)
4.      THE EFFECT OF ESG AND DIVIDEND PAYOUT POLICY ON FIRM VALUE  
WITH FIRM AGE AS A MODERATION VARIABLE  
Eva Setyaningsih (Universitas Nasional)  
Zumratul Meini (Universitas Nasional)
5.      ANALYSIS OF TSP ORGANIC FERTILIZER MARKETING STRATEGY TO  
INCREASE SALES (CASE STUDY OF UD. ALWINDAYANI JAYA IN  
BINANGA MARKET, CENTRAL BARUMUN DISTRICT PADANG LAWAS  
REGENCY)  
Fithra Maharani (Universitas Graha Nusantara)  
Silviana Batubara (Universitas Graha Nusantara)
6.      DOES FIRM PERFORMANCE AND ENVIRONMENTAL COST AFFECT  
CARBON TAX? EVIDENCE FROM BASIC MATERIAL FIRMS  
Shinta Tampubolon (Universitas Advent Indonesia)  
Valentine Siagian (Universitas Advent Indonesia)  
Hisar Pangaribuan (Universitas Advent Indonesia)
7.      A BIBLIOMETRIC ANALYSIS OF SUSTAINABILITY AND DIGITAL  
ECONOMY  
Abdul Hayy Haziq Mohamad (University Malaysia Sarawak)  
Rossazana Bt Ab Rahim (University Malaysia Sarawak)
8.      INDONESIA'S BIOFUEL IMPROVEMENT AND GLOBAL SUPPLY CHAIN  
IMPACTS  
Syhilla Putri Nadia (Universitas Bakrie)  
Muhammad Badaruddin (Universitas Bakrie)
9.      THE INFLUENCE OF HEDONIC SHOPPING, SHOPPING LIFESTYLE, PRICE  
DISCOUNT, AND ONLINE CUSTOMERS REVIEW ON IMPULSIVE BUYING  
AT TOKOPEDIA CUSTOMERS (STUDY ON TOKOPEDIA CUSTOMERS IN  
CILINCING, NORTH JAKARTA)  
Siti Aisyah (Universitas YARSI)  
Alyta Shabrina Zusryn (Universitas YARSI)

10. HOW PERCEIVED ORGANIZATIONAL SUPPORT SHAPES GENERATION Z'S RETENTION, TURNOVER, AND PERFORMANCE  
Filza Nur Shabrina (YARSI University)  
Verni Yuliaty Ismail (YARSI University)
11. ANALYSIS OF FACTORS AFFECTING CONSUMER PURCHASE DECISIONS FOR EIGER BRAND PRODUCTS  
Raisya Raya Anggoro (Universitas YARSI)  
Lailyn Amanda (Universitas YARSI)  
Melani Amalia (Universitas YARSI)  
Tiya Nazriyanti (Universitas YARSI)
12. ANALYSIS OF FACTORS INFLUENCING CONVERSE SHOE PURCHASE DECISIONS AMONG UNIVERSITY STUDENTS  
Nabila Putri Ramadhani (Universitas Yarsi)  
Miftahul Husnah (Universitas Yarsi)  
Nasywa Aulya Putri (Universitas Yarsi)  
Ramdhani (Universitas Yarsi)  
Syifa Khoirunisa (Universitas Yarsi)
13. THE INFLUENCE OF THE INDEPENDENT BOARD OF COMMISSIONERS, LIQUIDITY, PROFITABILITY AND INVESTMENT DECISIONS ON COMPANY VALUE (CASE STUDY OF STATE-OWNED ENTERPRISES LISTED ON THE INDONESIAN STOCK EXCHANGE IN 2018-2023)  
Lingga Permata Sari (Yarsi University)  
Dr. Sovi Ismawati Rahayu, S.E, Ak, M.Ak, CA (Yarsi University)  
Harry Budiantoro, SE. AK., M.Ak., CA. QWP (Yarsi University)  
Dr. Muhammad Faisal, S.E., M.S.Ak (Yarsi University)  
Randhy Nugroho, S.E., M.Sc. (Yarsi University)
14. THE INFLUENCE OF LIQUIDITY, LEVERAGE, PROFITABILITY, AND POLITICAL CONNECTIONS ON THE DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY (CSR)  
Sarah Salsabilah (Universitas YARSI)  
Perdana Wahyu Santosa (Universitas YARSI)  
Randhy Nugroho (Universitas YARSI)  
Hesty Juni Tambuati Subing (Universitas YARSI)
15. THE EFFECT OF CEO CHARACTERISTICS ON TAX COMPLIANCE  
Agus Rahmat (Universitas Bengkulu)  
Indah Oktari Wijayanti (Universitas Bengkulu)  
Danang Adi Putra (Universitas Bengkulu)  
Herawansyah (Universitas Bengkulu)
16. GREEN TRANSFORMATIONAL LEADERSHIP IN IMPROVING GREEN WORK INNOVATIVE BEHAVIOR; WITH MEDIATION MODEL  
Timotius Dehen L. Djungan (Universitas Palangka Raya)
17. ANALYSIS OF PRICE PERCEPTIONS, CUSTOMER SATISFACTION AND SOCIAL MEDIA MARKETING ON STAY DECISIONS  
Muhammad Rizal (Potensi Utama University)  
Austin Alexande Parhusip (Potensi Utama University)  
Aisyah Azhar Adam (Potensi Utama University)
18. THE INFLUENCE OF PRICE AND SERVICE QUALITY ON STUDENT DECISIONS THROUGH WORD OF MOUTH (WOM) (A STUDY ON MANAGEMENT STUDY PROGRAM STUDENTS AT STIMI BANJARMASIN)  
Syamsuddinnor (STIMI Banjarmasin)

19. COMPARISON OF THE FINANCIAL PERFORMANCE OF THE COMPANIES  
TRADED IN THE BIST AUTOMOTIVE SECTOR WITH ENTROPY WEIGHTED  
TOPSIS METHOD  
Polat YÜCEKAYA (Gaziantep University)
20. PENGARUH RETURN ON ASSETS, DEBT TO EQUITY RATIO DAN TOTAL  
ASSET TURNOVER TERHADAP HARGA SAHAM  
Adzan Nurichman Wibowo (IBI Kesatuan Bogor)  
Dr. Iswandi Sukartaatmadja (IBI Kesatuan Bogor)  
Rizal Riyadi (IBI Kesatuan Bogor)  
Didit Pradipto (IBI Kesatuan Bogor)

Room: 8 (ZOOM)      Hours: 08.55-13.00 Jakarta Time

No.                      Moderator: Sierly Sherlita (Universitas Negeri Jakarta)

1.      THE INFLUENCE OF ENTREPRENEURSHIP LEARNING AND MOTIVATION ON STUDENTS' MANAGERIAL ABILITIES  
Mega Julianti (STIAB Jinarakkhita)  
Juni Suryanadi (STIAB Jinarakkhita)  
Partama Nagatirtha (STIAB Jinarakkhita)
2.      THE TRANSFORMATIVE EFFECTS OF DIGITAL TECHNOLOGY ON CONSUMER BEHAVIOR: A BIBLIOMETRIC ANALYSIS  
Addario Avison Siang (Swinburne University Of Technology Sarawak Campus)  
Rossazana Ab-Rahim (Universitas Malaysia Sarawak)  
Siti Aisyah Ya'kob (Universitas Malaysia Sarawak)
3.      ENTREPRENEURIAL EDUCATION, SELF-EFFICACY, AND SOCIAL MEDIA USE ON ENTREPRENEURIAL INTENTION  
Yufi Khoirunisa (Universitas Teknologi Yogyakarta)  
Gia Rizky (Universitas Teknologi Yogyakarta)
4.      GOOD CORPORATE GOVERNANCE ON FINANCIAL STATEMENT FRAUD AND MONEY LAUNDERING  
Seftina Fatrizia (Universitas Mataram)
5.      GOOD CORPORATE GOVERNANCE AND COMPANY PERFORMANCE: A STUDY ON PT PSU KEBUN PATILUBAN  
Rahmat (Universitas Graha Nusantara)  
Azhar Harahap (Universitas Graha Nusantara)
6.      THE INFLUENCE OF BRAND EQUITY AND PROMOTION ON CONSUMER CONFIDENCE IN THE HONDA GENIO MOTORCYCLE BRAND IN BOGOR CIT  
Adi Surya Panji Gumilang (Universitas Pakuan)  
Rama Padli Maulana (Universitas Pakuan)  
Abel Gandhi (Universitas Pakuan)  
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**Opening Remarks**

By Assoc. Prof. Dr. Mohd Rahimie Abd Karim  
Dean, Faculty of Business, Economics, and Accountancy (FBEA), Universiti Malaysia Sabah

**International Conference on Accounting, Management, Economics, Business, and  
Social Sciences (ICAMEBSS 2025)  
February 24, 2025**

Bismillahirrahmanirrahim.

Distinguished guests, esteemed speakers, respected participants, and members of the organizing committee,

**Assalamu'alaikum warahmatullahi wabarakatuh and a very good day to all of you.**

It is my great pleasure to welcome you all to the **International Online Conference on Accounting, Management, Economics, Business, and Social Sciences (ICAMEBSS 2025)**.

First and foremost, I would like to extend my heartfelt appreciation to **Universitas Negeri Jakarta, Universiti Malaysia Sabah, Universiti Malaysia Sarawak, Gaziantep University, Amman Arab University, Universitas YARSI**, and all academic institutions that have contributed to making this event possible.

In particular, I want to acknowledge the invaluable support and joint effort of **IFMA – The Indonesian Financial Management Association**. IFMA has been instrumental in promoting research and innovation in the field of financial management, and their partnership in this conference is a clear reflection of our shared commitment to advancing academic excellence and professional development in the areas of **accounting, management, economics, business, and social sciences**.

A special thank you goes to our **Conference Chair, Professor Agung Dharmawan Buchdadi, from Faculty of Economics and Business, Universitas Negeri Jakarta**, for his leadership in bringing this conference to fruition.

I would also like to express my sincere gratitude to our esteemed speakers for their valuable participation:

**Professor Dr. Rossazana Ab Rahim** from **Universiti Malaysia Sarawak, Malaysia**,

**Professor Dr. Rasid Mail** from **Universiti Malaysia Sabah, Malaysia**,

**Associate Professor Dr. Omer Faruk Rencber** from **Gaziantep University,**

**Türkiye**, and

**Assistant Professor Dr. Ammar Salami Al-Rawahana** from **Amman Arab University, Jordan**.

Your presence and insights will undoubtedly enrich this conference, and we deeply appreciate your willingness to share your expertise with us.

The theme of this year's conference, **"Navigating the Future: Sustainable Practices and Innovation in Accounting, Management, Economics, Business, and Social Sciences,"** reflects the urgent need for us to explore innovative and sustainable solutions in our respective fields.

As we navigate the complexities of the modern world—marked by rapid technological advancements, economic uncertainties, and global challenges—it is critical that we foster discussions on corporate governance, financial markets, digital transformation, entrepreneurship, public policy, and business ethics. The topics covered in this conference will pave the way for meaningful academic and industry contributions that can shape a more sustainable and resilient future.

To all researchers, scholars, and students participating in this conference, I encourage you to take full advantage of this platform. Share your research, exchange ideas, and engage in constructive discussions. This is a wonderful opportunity to build networks, collaborate across disciplines, and inspire new ways of thinking. Your contributions are crucial in addressing contemporary challenges and driving positive change.

Before I conclude, I want to once again extend my appreciation to the organizing committee, our distinguished speakers, and all participants for making this event possible. I sincerely hope that this conference will be a productive, insightful, and intellectually stimulating experience for everyone.

With that, I am honored to officially declare the ICAMEBSS 2025 open. Wishing

all of you a successful and engaging conference ahead.

Thank you.

Wassalamu'alaikum warahmatullahi wabarakatuh.

## THE INFLUENCE OF PATIENT TRUST AND SERVICE DIGITALIZATION ON GENERAL PATIENT SATISFACTION WITH SERVICE QUALITY AS AN INTERVENING VARIABLE.

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### Abstract

*This study aims to analyze the influence of patient trust and service digitalization on general patient satisfaction, with service quality as an intervening variable. The study was conducted at RSUD H. Abdul Aziz Marabahan, which faces challenges in improving patient satisfaction through digital service innovation and strengthening patient trust. The research employs a quantitative approach, with data collected through questionnaires from 88 respondents, who are general patients receiving services at the hospital. Data analysis was conducted using the Partial Least Square-Structural Equation Modeling (PLS-SEM) method to evaluate the direct and indirect relationships between variables. The results indicate that service digitalization and patient trust have a significant positive effect on service quality. Service digitalization also has a significant positive effect on patient satisfaction. However, service quality does not directly influence patient satisfaction. Despite this, service quality still has an impact on patient satisfaction. As an intervening variable, although it does not strengthen the effect on patient satisfaction, service quality plays a crucial role in reinforcing the relationship between patient trust and service digitalization in achieving patient satisfaction. Based on the findings, it is recommended to enhance patient trust and service digitalization to achieve higher patient satisfaction, with a focus on improving service quality as a key factor. The practical implications of this study can serve as a foundation for developing hospital service strategies based on digital innovations to enhance the overall patient experience.*

*Keyword: patient trust; service digitalization; service quality; patient satisfaction;*

### 1. Introduction

Healthcare services are essential for society, as good health enables individuals to perform daily activities effectively. Therefore, optimal healthcare services and trust in providers are crucial for ensuring patient satisfaction. The healthcare industry, including hospitals and clinics, is rapidly evolving, necessitating high-quality services and strong patient trust. Hospitals, as key healthcare providers, are regulated under Law No. 44 of 2009, offering inpatient, outpatient, and emergency services. As public awareness and competition in the sector increase, hospitals must enhance service quality to remain competitive. In South Kalimantan, new hospitals are emerging, emphasizing the need for superior service to ensure patient satisfaction. Effective marketing, advanced facilities, technology-driven services, and positive patient experiences are vital for creating customer loyalty. Hospitals play a strategic role in improving public health and must adhere to high-quality standards accessible to all. However, service quality issues often lead to unmet patient expectations, reducing trust and repeat visits. Patient satisfaction is a key indicator of success, as satisfied patients are more likely to recommend services to others. According to Kotler (2019), patient loyalty is a valuable asset, while dissatisfaction can lead to negative word-of-mouth. Trust in healthcare services fosters long-term loyalty, influenced by communication, professional expertise, and a comfortable environment. Digitalization has become a major innovation, with hospitals adopting online registration, telemedicine, and electronic medical records to enhance efficiency and accessibility. Patients now expect seamless, high-quality services, making digital transformation essential for improving patient satisfaction. Service quality is a key factor in hospital success. Parasuraman, Zeithaml, and Berry (Muninjaya, 2010) identify five dimensions of healthcare quality: reliability (consistent, prompt service), responsiveness (staff readiness to assist), assurance (competence and trustworthiness), empathy (understanding patient needs), and tangibles (facilities and equipment). RSUD H. Abdul Aziz Marabahan, established in 1989, is a government hospital in Barito Kuala, South Kalimantan, playing a vital role in public health. It serves both general and BPJS (national health insurance) patients, with differences in service access and costs. The hospital provides inpatient and outpatient care, with inpatient services requiring intensive treatment. This study



focuses on inpatient services, as longer hospital stays provide better insights into service quality, making data collection more effective.

## **2. Literature Review**

### *2.1. Hospital Marketing*

One of the main challenges hospitals face is patient dissatisfaction due to unmet service expectations. Marketing can be an effective strategy to enhance service quality, making hospitals more visible, appealing, and preferred by patients. Marketing involves planning and executing concepts, pricing, promotion, and service distribution, forming a social and managerial process aimed at achieving targets (Manap, 2016). Marketing goes beyond sales and promotions; it focuses on fulfilling needs and desires through exchanges. Key marketing concepts include needs, wants, demand, products, exchange, transactions, and markets (Sudaryono, 2016). As a function that interacts extensively with external environments beyond the hospital's control, marketing plays a crucial role in attracting and retaining patients (Tjiptono, 2008). Additionally, marketing is the process of identifying, creating, and communicating value while building strong relationships to maximize organizational benefits (Hasan, 2013).

### *2.2. Trust*

Mowen and Minor (Donni Juni, 2017:116) define trust as the knowledge and conclusions consumers hold about an object, its attributes, and benefits. Rousseau et al. (Donni Juni, 2017:116) describe trust as a psychological state based on the expectation of good behavior from others. Maharani (2010) adds that trust is the belief in another party's reliability, durability, and integrity, with the expectation that their actions will be in one's best interest and lead to positive outcomes. Pavlo (Donni Juni, 2017:116) explains trust as an individual's assessment of a relationship, expecting the other party to engage in transactions despite uncertainty. In summary, trust is the expectation that an individual or group will fulfill their words, promises, or statements.

### *2.3. Service Digitalization*

Hospital service digitalization is a significant transformation in healthcare, replacing manual systems with digital technology. This process integrates various information systems, such as electronic medical records (EMR), online queue systems, and mobile applications, to enhance efficiency and service quality. According to Lestari (2021), digitalization represents a modern interaction mechanism between governments, society, and stakeholders using information technology, such as the internet, to improve service quality. The primary goals of digitalization in hospitals include improving healthcare quality, streamlining administrative processes, and facilitating easier access for patients and medical staff. Key implementations include EMR, telemedicine, online registration, and remote health monitoring. Digitalization enables better patient data management, reduces human errors, and enhances communication between healthcare providers and patients. The main benefits of digitalization include faster services and more accurate diagnoses, leading to higher patient satisfaction. Additionally, data-driven technology allows personalized care through patient data analysis, ensuring tailored treatments. Data integration across departments also accelerates and simplifies decision-making processes. However, this transformation faces challenges, such as the need for staff training and enhanced data security to protect sensitive information. Commitment from the entire hospital organization is crucial to ensuring effective implementation without compromising service quality.

### *2.4. Patient Satisfaction*

According to the Indonesian Dictionary, satisfaction is a feeling of contentment or relief experienced after using a product or service. Mote (2008) emphasizes that patient satisfaction is a key factor in a hospital's success, as patients are the primary users of its services. Understanding patients' needs and expectations is crucial in shaping their satisfaction. Satisfied patients are valuable assets, often continuing to use the same services, while dissatisfied ones tend to share negative experiences with others. Therefore, hospitals must build effective systems to attract and retain patients. Yuwono (2003) defines patients as individuals receiving care from doctors or other medical professionals. Nursalam (2011) explains satisfaction as a sense of happiness when expectations align with experiences. Kotler (in Nursalam, 2011) adds that satisfaction arises from comparing one's expectations with the actual performance of a product or service. Westbrook & Reilly (in Tjiptono, 2007) describe customer satisfaction as an emotional response to experiences with a product, service, or overall consumption behavior. Yamit (2002) highlights that satisfaction results from using a product or service that meets or

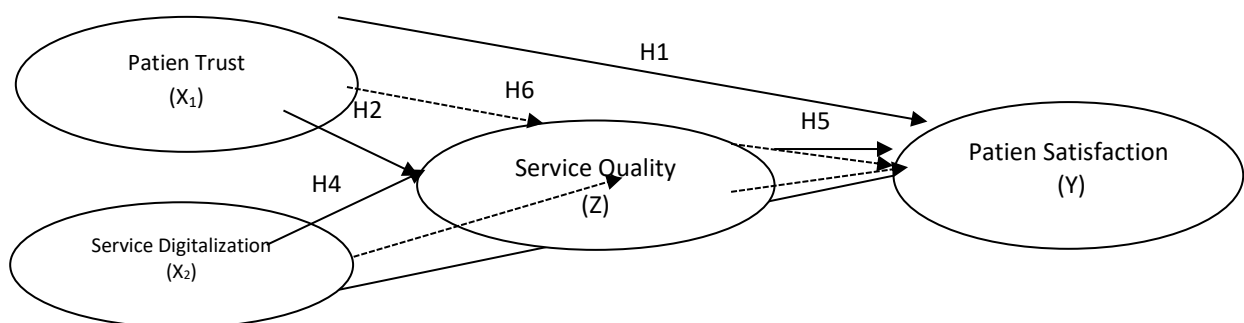
exceeds expectations. Similarly, Pohan (2007) and Endang (in Mamik, 2010) state that patient satisfaction reflects the emotional response after comparing healthcare services received with personal expectations. In summary, patient satisfaction is an emotional reaction a sense of contentment and happiness that arises when healthcare services meet or surpass patients' expectations.

### 2.5. Service Quality

Service quality encompasses all activities carried out by a company to meet customer expectations. It refers to the ease, speed, interaction, competence, and friendliness of the service provided to ensure customer satisfaction (Firdian et al., 2012). Service quality is measured by comparing expected service with perceived service. It is assessed from the customer's perspective, not the service provider's (Parasuraman et al., 1988). According to Parasuraman et al. (1998), service quality is the core of service marketing, where performance quality influences purchasing decisions. A strong service concept provides a competitive advantage through customer trust, brand image, advertising, sales, and pricing strategies. Zeithaml & Bitner (2000) state that service quality is a customer-evaluated experience, aiming to meet expectations. Rust et al. (1996) classify expectations into three types: will expectation (anticipated performance), should expectation (expected standard service), and ideal expectation (desired best performance). Service quality is a key factor in customer satisfaction and business success. It reflects a company's ability to fulfill customer needs through well-delivered services.

### 2.6. Conceptual Framework

A conceptual framework is a theoretical model that explains the relationship between identified key factors in a study (Sugiyono, 2011). It helps in understanding research problems and guides the study toward problem-solving. Therefore, the researcher develops the following conceptual framework:



Independent Variables : Trust (X<sub>1</sub>) and Service Digitalization (X<sub>2</sub>)  
 Dependent Variable : Patient Satisfaction (Y)  
 Intervening Variable : Service Quality (Z)  
 : Direct Influence —————  
 : Indirect Influence - - - - -

## 3. Methodology

### 3.1. Research Design

This study employs a quantitative research method using a survey approach. According to Sugiyono (2018:48), survey research is a quantitative method used to collect data on past or present events, beliefs, opinions, characteristics, behaviors, and relationships between variables, as well as to test hypotheses. Data collection is conducted through observations, interviews, or questionnaires, and the results are often generalized. Sugiyono (2018:23) explains that quantitative research follows the positivism philosophy, involving statistical data collection to analyze populations and samples for hypothesis testing. Survey research is specifically used to examine causal relationships and test hypotheses. This study focuses on non-BPJS general patients who have received or are currently receiving healthcare services at RSUD H. Abdul Aziz Marabahan. The collected data will be analyzed to determine the effects of trust (X<sub>1</sub>), service digitalization (X<sub>2</sub>), service quality (Z), and patient satisfaction (Y).

### 3.2. Population and Sample

The population in this study consists of general patients at RSUD H. Abdul Azis Marabahan from January to December 2023, totaling 709 patients (Sugiyono, 2009:115). The sample is a subset of the population selected for research. The sample size is determined using the Slovin formula (Husen Umar,

2004:108) with a 10% margin of error, resulting in 88 respondents. The purposive sampling method (Sugiyono, 2020:122) is used to select patients who have received or are currently receiving treatment in the Alamanda ward at RSUD H. Abdul Aziz Marabahan.

### 3.3. Types and Sources of Data

This study uses quantitative data, categorized into:

Primary data. Collected directly through observations and questionnaires.

Secondary data. Obtained from hospital records.

### 3.4. Data Collection Techniques

Observation. Direct observation of the research object (Nanang Martono, 2014:86-87).

Questionnaire. Structured, closed-ended questions given to general patients (Bambang Prasetyo, 2014:168), with five-point Likert scale responses.

### 3.5. Data Processing Method

Data is analyzed using SmartPLS SEM (Partial Least Square – Structural Equation Modeling), which evaluates relationships between variables and latent constructs (Imam Ghozali, 2016:417).

### 3.6. Statistical Analysis

Using SEM-PLS, the analysis includes:

Outer Model Analysis (Husein, 2015:18):

Convergent validity Factor loading > 0.7.

Discriminant validity Cross-loading values compared with target constructs.

Composite reliability Reliability > 0.7.

AVE (Average Variance Extracted): Minimum 0.5.

Cronbach's Alpha Minimum 0.6.

### 3.7. Inner Model Analysis:

R-Square. Classifies model strength (Chin, 1998 in Sarwono, 2015:30).

Effect size (F-Square). Measures impact—0.02 (small), 0.15 (moderate), 0.35 (large) (Chin, 1998 in Ghozali, 2015:80).

### 3.8. Hypothesis Testing (Husein, 2015:21):

T-statistic. Hypothesis accepted if  $t > 1.96$ .

P-value. Hypothesis accepted if  $p < 0.05$ .

## 4. Results and Discussion

### 4.1. Outer Model Testing

The outer model testing is conducted to assess the validity and reliability of the constructs. The results are as follows:

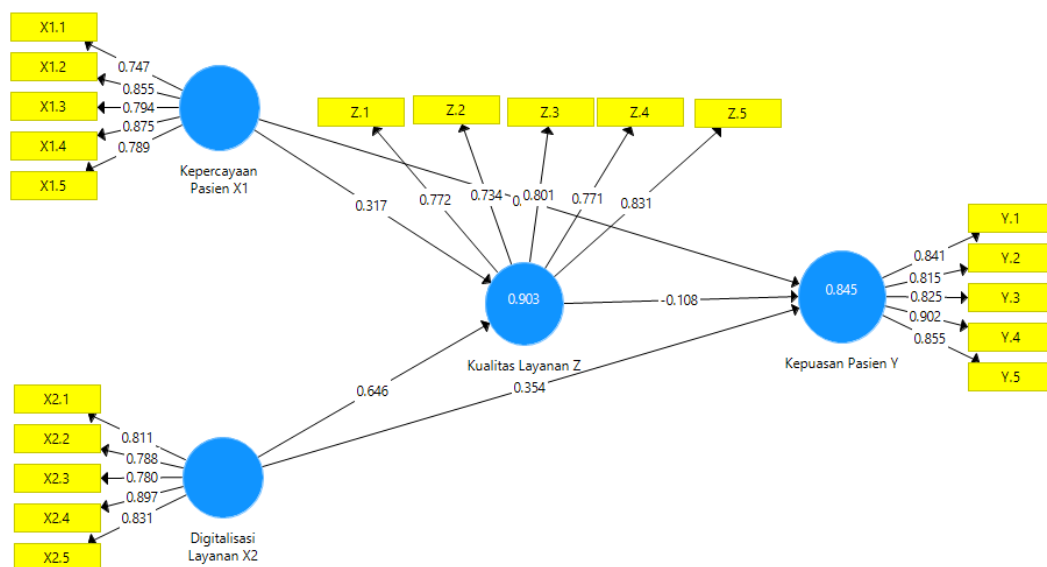


Figure 1 Outer Model Test Results

#### 4.1.1. Convergent Validity Test

This test evaluates the validity of each indicator concerning its latent variable. Outer loading values indicate the correlation between indicators and their constructs. An indicator is considered valid if its outer loading value is  $> 0.7$ .

Table 1 Outer Loading Test Results

| Variable                                       | Indicator        | Outer Loading | Threshold | Decision |
|--|------------------|---------------|-----------|----------|
| Patien Trust<br>(X <sub>1</sub> )              | X <sub>1.1</sub> | 0,747         | 0,7       | Valid    |
|  | X <sub>1.2</sub> | 0,855         | 0,7       | Valid    |
|  | X <sub>1.3</sub> | 0,794         | 0,7       | Valid    |
|  | X <sub>1.4</sub> | 0,875         | 0,7       | Valid    |
|  | X <sub>1.5</sub> | 0,789         | 0,7       | Valid    |
| Service<br>Digitalization<br>(X <sub>2</sub> ) | X <sub>2.1</sub> | 0,811         | 0,7       | Valid    |
|  | X <sub>2.2</sub> | 0,788         | 0,7       | Valid    |
|  | X <sub>2.3</sub> | 0,780         | 0,7       | Valid    |
|  | X <sub>2.4</sub> | 0,897         | 0,7       | Valid    |
|  | X <sub>2.5</sub> | 0,831         | 0,7       | Valid    |
| Service<br>Quality (Z)                         | Z.1              | 0,841         | 0,7       | Valid    |
|  | Z.2              | 0,815         | 0,7       | Valid    |
|  | Z.3              | 0,825         | 0,7       | Valid    |
|  | Z.4              | 0,902         | 0,7       | Valid    |
|  | Z.5              | 0,855         | 0,7       | Valid    |
| Patient<br>Satisfactipn<br>(Y)                 | Y.1              | 0,772         | 0,7       | Valid    |
|  | Y.2              | 0,734         | 0,7       | Valid    |
|  | Y.3              | 0,801         | 0,7       | Valid    |
|  | Y.4              | 0,771         | 0,7       | Valid    |
|  | Y.5              | 0,831         | 0,7       | Valid    |

Conclusion is all indicators have outer loading values above 0.7, indicating validity.

#### 4.1.2. Discriminant Validity Test (AVE)

The Average Variance Extracted (AVE) test measures the variance shared by a latent construct and its indicators. An AVE value of at least 0.5 indicates good convergent validity.

Table 2 AVE Test Results

| Variable                       | AVE Value | Threshold | Decision |
|--------------------------------|-----------|-----------|----------|
| Patient Trust ( $X_1$ )        | 0,661     | 0,500     | Met      |
| Digitalisasi layanan ( $X_2$ ) | 0,677     | 0,500     | Met      |
| Kualitas pelayanan ( $Z$ )     | 0,719     | 0,500     | Met      |
| Kepuasan pasien ( $Y$ )        | 0,612     | 0,500     |          |

Source: Processed data from SmartPLS output, 2024

Conclusion is all variables exceed the reliability threshold, demonstrating high consistency and stability of the measurement instrument. Final Remark: The constructs in this study are valid and reliable, making them fit measurement tools.

#### 4.1.3. Reliability Test (Composite Reliability and Cronbach's Alpha)

The reliability test aims to assess the extent to which the measurement tool used in this study is dependable or trustworthy. The reliability test is conducted by examining the composite reliability. Composite reliability tests the reliability values of indicators within a construct. A construct is considered reliable if the composite reliability and Cronbach's alpha values exceed 0.70.

Table 3 Reliability Test Results

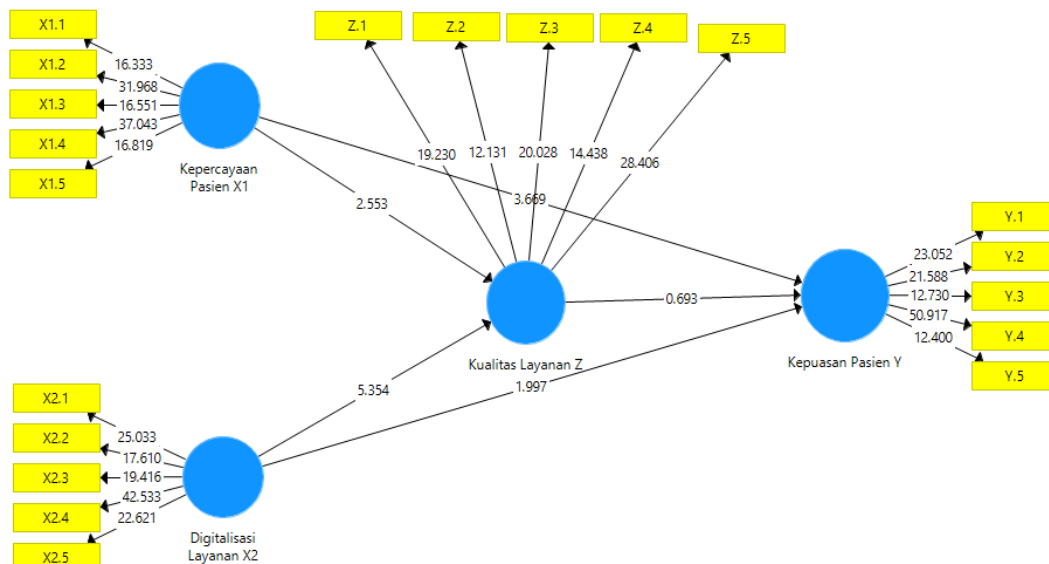
| Variable                       | Cronbach's Alpha | Composite Reliability | Threshold | Result   |
|--------------------------------|------------------|-----------------------|-----------|----------|
| Patient Trust ( $X_1$ )        | 0.873            | 0.907                 | 0.700     | Reliable |
| Service Digitization ( $X_2$ ) | 0.880            | 0.913                 | 0.700     | Reliable |
| Service Quality ( $Z$ )        | 0.902            | 0.928                 | 0.700     | Reliable |
| Patient Satisfaction ( $Y$ )   | 0.842            | 0.887                 | 0.700     | Reliable |

Source: Processed data from SmartPLS output, 2024

The reliability test results show satisfactory figures, with all variable values exceeding the 0.700 threshold. This indicates a high level of consistency and stability in the instruments used. Therefore, it can be concluded that all constructs in this study serve as fit measurement tools and possess good reliability.

#### 4.2. Inner Model Test

The structural model test (inner model) is conducted to determine whether the hypotheses are accepted or rejected. This test is performed by measuring the values of  $R^2$ ,  $f^2$ , and the effect test between variables (hypothesis testing), with the structural model results as follows:



#### 4.2.1. Coefficient of Determination Test ( $R^2$ )

The coefficient of determination test ( $R^2$ ) is conducted to measure the extent to which the independent variables simultaneously contribute to the dependent variable. The  $R^2$  value ranges between 0 and 1. If the  $R^2$  value approaches 1, it means that the independent variables provide nearly all the information needed to explain the dependent variable. Conversely, if the  $R^2$  value is small, it indicates that the independent variables have limited ability to explain the dependent variable (Ghozali, 2016).

Adjusted  $R^2$ , on the other hand, is the  $R^2$  value corrected based on the standard error. Adjusted  $R^2$  provides a stronger representation than  $R^2$  in assessing the ability of an independent variable to explain the dependent variable. According to Chin in Ghazali and Latan (2015),  $R^2$  is categorized as strong if it is greater than 0.67, moderate if it is between 0.33 and 0.67, and weak if it is between 0.19 and 0.33. The  $R^2$  test results in this study are as follows:

Table 4  $R^2$  Values

| Variable                 | $R^2$ | $R^2$ Adjusted |
|--------------------------|-------|----------------|
| Service Quality (Z)      | 0,845 | 0,840          |
| Patient Satisfaction (Y) | 0,903 | 0,900          |

Source: Processed data from SmartPLS output, 2024

The  $R^2$  test results in this study can be interpreted as follows:

The  $R^2$  value of the service quality variable is 0.845, meaning that 84.5% of the variance in service quality can be explained by patient trust and service digitization, while the remaining 15.5% is explained by other variables outside this study. An  $R^2$  of 84% indicates that the model has a moderate influence. The  $R^2$  value of the patient satisfaction variable is 0.903, meaning that 90.3% of the variance in patient satisfaction can be explained by patient trust and service digitization, while the remaining 9.7% is explained by other variables outside this study. An  $R^2$  of 90% suggests that the model has a strong influence.

#### 4.2.2. Effect Size Test ( $f^2$ )

The effect size test ( $f^2$ ) is used to determine whether the dependent variable is strongly influenced by the independent variables. According to Sarwono (2015), the  $f^2$  value can be calculated using the following formula:

$$f^2 = \frac{R^2_{included} - R^2_{excluded}}{1 - R^2_{included}}$$

$R^2$  included refers to the  $R^2$  value of the dependent variable when all independent variables are included in the model.

$R^2$  excluded refers to the  $R^2$  value of the dependent variable when a specific independent variable is removed from the model.

According to Ghozali and Latan (2015), the effect size is categorized as follows:

0.02 → Small effect

0.15 → Medium effect

0.35 → Large effect

The  $f^2$  test results in this study are presented below:

Table 6  $f^2$  Values

|                           | Patient Trust (X1) | Service Digitization (X2) | Service Quality (Z) | Patient Satisfaction (Y) |
|---------------------------|--------------------|---------------------------|---------------------|--------------------------|
| Patient Trust (X1)        |                    |                           | 0,064               | 0,513                    |
| Service Digitization (X2) |                    |                           | 0,320               | 0,124                    |
| Service Quality (Z)       |                    |                           |                     |                          |
| Patient Satisfaction (Y)  |                    |                           | 0,007               |                          |

Source: Processed data from SmartPLS output, 2024

Based on the  $f^2$  test results, the following conclusions can be drawn:

Service quality → patient satisfaction has an  $f^2$  of 0.007, indicating a small effect.

Patient trust → service quality has an  $f^2$  of 0.064, indicating a large effect.

Patient trust → patient satisfaction has an  $f^2$  of 0.513, indicating a large effect.

Service digitization → service quality has an  $f^2$  of 0.320, indicating a large effect.

Service digitization → patient satisfaction has an  $f^2$  of 0.124, indicating a large effect.

#### 4.2.3. Hypothesis Testing

This hypothesis test examines the effect of each independent variable on the dependent variable by analyzing path coefficients, parameter coefficients, and T-statistics significance values. A model is considered significant if the T-statistics value is greater than 1.96. If the P-value > 0.05, the null hypothesis ( $H_0$ ) is accepted, meaning there is no effect. Conversely, if P-value < 0.05,  $H_0$  is rejected, indicating a significant effect. The test also evaluates direct and indirect effects (mediation). If the P-value < 0.05 in the Indirect Effect output, it indicates that the independent variable influences the dependent variable through the mediating variable. The results are presented below:

Table 7 Hypothesis Testing Results – Direct Effects

| Hypothesis | Relationship   | Std. Coefficient | T-Statistic | P-Value | Conclusion |
|------------|--|------------------|-------------|---------|------------|
| H1         | Patient Trust (X1) → Service Quality (Z)             | 0.124            | 2.553       | 0.011   | Accepted   |
| H2         | Service Digitization (X2) → Service Quality (Z)      | 0.121            | 5.354       | 0.000   | Accepted   |
| H3         | Patient Trust (X1) → Patient Satisfaction (Y)        | 0.186            | 3.669       | 0.000   | Accepted   |
| H4         | Service Digitization (X2) → Patient Satisfaction (Y) | 0.177            | 1.997       | 0.046   | Accepted   |
| H5         | Service Quality (Z) → Patient Satisfaction (Y)       | 0.156            | 0.693       | 0.489   | Rejected   |

Source: Processed data from SmartPLS 3, 2024

Summary of Direct Effect Results:

H1: Patient trust significantly influences service quality (P-value = 0.011, T = 2.553).

H2: Service digitization significantly influences service quality (P-value = 0.000, T = 5.354).

H3: Patient trust significantly influences patient satisfaction (P-value = 0.000, T = 3.669).

H4: Service digitization significantly influences patient satisfaction (P-value = 0.046, T = 1.997).

H5: Service quality does not influence patient satisfaction (P-value = 0.489, T = 0.693).

Table 8 Hypothesis Testing Results – Indirect Effects



| Hypothesis | Relationship   | Std. Coefficient | T-Statistic | P-Value | Conclusion |
|------------|--|------------------|-------------|---------|------------|
| H6         | Patient Trust (X1) → Service Quality (Z) → Patient Satisfaction (Y)        | 0.070            | 0.491       | 0.624   | Rejected   |
| H7         | Service Digitization (X2) → Service Quality (Z) → Patient Satisfaction (Y) | 0.090            | 0.778       | 0.437   | Rejected   |

Source: Processed data from SmartPLS 3, 2024

Summary of Indirect Effect Results:

H6: Service quality does not mediate the relationship between patient trust and patient satisfaction (P-value = 0.624, T = 0.491).

H7: Service quality does not mediate the relationship between service digitization and patient satisfaction (P-value = 0.437, T = 0.778).

#### 4.3. Discussion

##### The Effect of Patient Trust on Service Quality

Patient trust significantly influences service quality, with a P-value of 0.011 and a T-statistic of 2.533. The highest contributing indicator is X1.4 (0.875), indicating its dominant role in shaping patient trust. Trust enhances service quality perception by reducing uncertainty and fostering a sense of security in interactions with providers. Studies by Wididana (2016) and Ratnasari (2021) confirm that patient trust in medical competence, service integrity, and transparency plays a key role in service quality perception.

##### The Effect of Service Digitalization on Service Quality

Service digitalization significantly impacts service quality, with a P-value of 0.000 and a T-statistic of 5.354. The most influential indicator is X2.4 (0.897). Digitalization enhances efficiency, accuracy, and responsiveness, improving user satisfaction. Research by Shabani et al. (2022) and Novianti (2023) highlights that digital systems, such as electronic record-keeping and online queue management, improve service reliability, accessibility, and transparency.

##### The Effect of Patient Trust on Patient Satisfaction

Patient trust significantly affects satisfaction, with a P-value of 0.000 and a T-statistic of 3.669. Indicator X1.4 (0.875) has the strongest influence. Trust fosters a positive patient-provider relationship, leading to higher satisfaction. Studies by Wijaya et al. (2024) and Sugeng (2023) show that trust has a more substantial impact on satisfaction than other factors, such as perceived value and experience.

##### The Effect of Service Digitalization on Patient Satisfaction

Service digitalization significantly affects patient satisfaction, with a P-value of 0.046 and a T-statistic of 1.997. Indicator X2.4 (0.897) is the most influential. Digital features like online registration and telemedicine improve efficiency, reducing wait times and enhancing accessibility. Research by Gumelar et al. (2023) finds that digitalization contributes 27% to satisfaction, while other factors account for 73%.

##### The Effect of Service Quality on Patient Satisfaction

Service quality does not significantly affect patient satisfaction, with a P-value of 0.693 and a T-statistic of 0.489. The most influential indicator is Z.4 (0.902). Factors like cost, location, and prior experiences may have a stronger impact on satisfaction. Studies by Arditama & Lestari (2023) suggest that service quality alone is not the dominant factor in satisfaction, as aspects like pricing and reliability play a more significant role.

##### The Effect of Patient Trust on Patient Satisfaction Through Service Quality

Service quality does not mediate the relationship between patient trust and satisfaction, with a P-value of 0.624 and a T-statistic of 0.491. While trust is a key driver of satisfaction, its effect is direct rather than mediated by service quality. Findings by Kasinem (2021) confirm that trust significantly impacts satisfaction, while service quality has a lesser influence.

### The Effect of Service Digitalization on Patient Satisfaction Through Service Quality

Service quality does not mediate the effect of service digitalization on satisfaction, with a P-value of 0.437 and a T-statistic of 0.778. Patient trust and direct experiences with digital services are more influential in determining satisfaction. Research by Nugroho Agung Pambudi (2020) supports the idea that service quality directly impacts satisfaction and trust, while patient trust plays a stronger role in influencing revisit intention.

## 5. Conclusion

Based on the research findings and discussion on the influence of patient trust and service digitalization on patient satisfaction, with service quality as an intervening variable, the following conclusions can be drawn:

**Patient trust has a significant positive effect on service quality.** This influence is shaped by indicators such as genuine concern for patient needs, quick response to complaints, empathetic communication, and efforts to ensure patient comfort during service delivery.

**Service digitalization has a significant positive effect on service quality** through the availability of online services. Online services enable patients to access information, register online, and complete administrative procedures easily and quickly, without time or location constraints.

**Patient trust has a significant positive effect on patient satisfaction.** The influence is shaped by care-related indicators, including sincere attention to patient needs, empathetic communication, quick response to complaints, and the provision of comfortable services.

**Service digitalization has a significant positive effect on patient satisfaction** through the availability of online services. Digitalization enhances patient convenience, reduces waiting times, and provides a more efficient and flexible experience.

**Service quality does not affect patient satisfaction.** Although adequate physical facilities and staff professionalism create a positive impression, they do not necessarily guarantee patient satisfaction. Other factors, such as empathy, interpersonal relationships, or overall patient experience, may play a more dominant role in shaping satisfaction.

**Service quality does not mediate the relationship between patient trust and patient satisfaction.** While adequate physical facilities and reliable service delivery enhance service quality perception, these factors are not strong enough to bridge the influence of trust on satisfaction. Patient trust is more likely influenced by other aspects, such as emotional connection or provider care, which directly impact satisfaction without relying on perceived service quality.

**Service quality does not mediate the relationship between service digitalization and patient satisfaction.** Although digitalization improves service efficiency and accessibility, its impact on satisfaction is direct and does not necessarily depend on perceived service quality. Patients who benefit from digitalization tend to be satisfied due to ease of access and efficiency rather than an overall evaluation of service quality.

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