PROGRAM BOOK
ICoSIEBE 2021
6th-7th October 2021

The Virtual International Conference On Strategic Issues Of Economics, Business And Education
Conference Program Book

The Virtual International Conference On Strategic Issues Of Economics, Business And Education

6th - 7th October 2021

Theme:
Managing Sustainability In The Uncertainty Era: The Implications For Accounting, Business, Economics, And Education Sectors

Live Virtual Conference via ZOOM
RECTOR OF UNIVERSITAS NEGERI MEDAN SPEECH

Assalammualaikum,
Good Morning,
- Deans, Directors of Graduate School, Research and Community Service Institute and Quality Assurance Institute of Universitas Negeri Medan.
- Dean of Faculty of Economics and Business, University of Tadulako, Palu , Indonesia.
- Guest speakers of ICoSIEBE 2021:
  1) Mr. Assoc. Prof. Ian Hardy from The University of Queensland, (Australia)
  2) Mrs. Prof. Dr. Frances F. Lin from National Taipei University of Technology - NTUT, Taipei, (Taiwan).
  3) Mr. Assoc. Prof. Dr. Chee Kwong Lau from University of Nottingham, Malaysia Campus. (England).
  4) Mrs. Assoc. Prof. Dr. Datin Rusnah Muhammad from University of Malaya, Kuala Lumpur, (Malaysia).
- Distinguish presenters and participants
- Organising Committee of the the 2nd ICoSIEBE two thousand and twenty one.

On behalf of Universitas Negeri Medan or Medan State University I would like to welcome all delegates and participants to the 2nd Virtual International Conference of Strategic Issues on Economics, Business, and Education (ICoSIEBE) two-thousand and twenty one. As a growing university (currently our ranking is 47 based on the National Research Performance in 2020 in the national level) we are looking forward to collaborate with other institutions in different countries in various fields and scheme of works. We honour the presence the guest speakers who will not only provide academic discourse but also to be the strategic partners for UNIMED in facing dynamics of the global circumstances that are affecting all aspects of human-life including the way we manage the academic business.

Covid-19 Pandemic has uncovered different perspectives that highlighting the needs for inequalities in global education and inter-disciplinary research that are cross-boundaries. Hopefully, with this strategic alliance it will strengthening the mutual relationship between us, as well as between Indonesia and partner-countries of guest speakers’ origin in a broader context.

For all guest speakers, thank you very much for your kind support and we are looking forward to have further real and prospective cooperation soon. For all presenters, have a nice academic discourse and congratulations for your excellent efforts in presenting valuable insights to update the body of knowledge and practice in relevant fields. Lastly, to all organising committees, thank you and congratulation on your hard work organising this event.

Billahi Taufiq wal hidayah, Assalammualaikum, Good Morning.

Dr. Syamsul Gultom.
Rector/Vice Chancellor of Universitas Negeri Medan
Assalammualaikum,
Good Morning,

- Rector and Deputies, Deans, Directors of Graduate School, Research and Community Service Institute and Quality Assurance Institute of Medan State University
- Dean of Faculty of Economics and Business, University of Tadulako, Palu, Indonesia.
- Guest speakers of ICoSIEBE 2021:
  1) Mr. Assoc. Prof. Ian Hardy from University of Queensland, (Australia)
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- Distinguish presenters and participants
- Organising Committee of the the 2nd ICoSIEBE two thousand and twenty one

Welcome to the Virtual 2nd International Conference of Strategic Issues on Economics, Business, and Education (ICoSIEBE) two-thousand and twenty one. We are very honored hosting you on board and receiving excellent papers to be discussed in the 2nd International Conference of our Faculty has organized on a partnership with Universitas Tadulako and The Association of Economics Education Department from Indonesian Educational Based Higher Education Institution; upgrading what we did on the last two years with a current scheme adjusted with Pandemic Covid-19 Protocol. We believe that by a virtually discuss and share latest theoretical and practical knowledge gained from variety excellent topics as highlighted in the Conference theme: Managing Sustainability in the Uncertainty Era: The Implications for Accounting, Business, Economics, and Education Sectors.

On behalf of the Faculty of Economics of Universitas Negeri Medan (we call it as FE UNIMED), I thank all of presenters and guest speakers coming from our neighbor countries and hopefully we can present an important feedback towards accelerating the quality of academic outcomes at the best possible ways that are facilitated by strong but mutual strategic alliances between our university and from universities in the country where our guest speakers origin. In a broader scale, this partnership is also expected to enhance the cooperation among UNIMED, National Taipei University of Technology, University of Nottingham, University of Malaya, The University of Queensland.

And the last but not the least, we would like to thank the organizing committee for managing this conference very well. For all guests and participants, I would like to express sincerely apologies in advance for any improper thing occurred during our service.

Once again, thank you very much, Assalammualaikum, and good morning.  

Prof. Indra Maipita, Ph.D.  
Dean of Faculty of Economics of Universitas Negeri Medan/General Secretary of APE LPTK
THE INTERNATIONAL CONFERENCE of STRATEGIC ISSUES
ON ECONOMICS, BUSINESS AND EDUCATION (ICoSIEBE) 2021
“Managing Sustainability in the Uncertainty Era: The Implications for Accounting, Business,
Economics, and Education Sectors”
Wednesday-Thursday, October 6th – 7th, 2021

Conference Staff

Conference Chair
Andri Zainal, Ph.D. – Universitas Negeri Medan, Medan, Indonesia

Conference Steering Committee
Dr. Syamsul Gultom, – Universitas Negeri Medan, Medan, Indonesia
Prof. Indra Maipita, Ph.D. – Faculty of Economics, Universitas Negeri Medan, Indonesia
Dr. Cipto Wardoyo, S.E., M.Pd. – Chairman of APE LPTK
Dr. Muhammad Ikbal, S.E., M.Si., Ak., CA - Faculty of Economics and Business, Universitas Tadulako, Palu, Indonesia

Conference Scientific Committee
- Assoc. Prof. Dr. Sharifah Farida Syed Alwi - Brunel University, England
- Assoc. Prof. Dr. Rusnah Muhammad - University of Malaya, Malaysia
- Prof. Dr. Ahmad Zamzuri - Education University of Sultan Idris, Malaysia
- Prof. Dr. Abishek S.Bhatti - James Cook University, Australia
- Prof. Dr. Ho Ngok Phuong - Loyola University Chicago-Vietnam Center, Vietnam
- Dr. Wilson Cordova - De La Salle University, Philippines
- Prof. Erlina, Ph.D. - Universitas Sumatera Utara, Indonesia
- Dr. Idris - Universitas Negeri Padang, Indonesia
- Prof. Dr. Tinneke E. M. Sumual - Universitas Negeri Manado, Indonesia
- Heri Yanto, Ph.D. - Universitas Negeri Medan, Indonesia
- Prof. Dr. H. Thamrin Tahir - Universitas Negeri Makassar, Indonesia
- Dr. Anang Kistyanto - Universitas Negeri Surabaya, Indonesia
- Prof. Dr. Naswan Suharsno - Universitas Pendidikan Ganesha, Indonesia
- Dr. Eko Wahyu Nugrahadi - Universitas Negeri Medan, Indonesia
- Dr. Azizul Kholis - Universitas Negeri Medan, Indonesia
- Dr. Fitrakwan - Universitas Negeri Medan, Indonesia

Committee members
- Dedy Husrizalsyah, S.E, M.Si
- M. Andi Abdillah Triono, S.E, M.Si
- Choms Gary G.T., Sibarani, S.E, S.Pd, M.Si, Ak, CA
- Pasca Dwi Putra, S.E, M.Si
- Gaffar Hafiz Sagala, S.E, M.Acc
THE INTERNATIONAL CONFERENCE of STRATEGIC ISSUES
ON ECONOMICS, BUSINESS AND EDUCATION (ICoSIEBE) 2021
“Managing Sustainability in the Uncertainty Era: The Implications for Accounting, Business, Economics, and Education Sectors”
Wednesday-Thursday, October 6th – 7th, 2021

Conference Agenda
(Wednesday, October 6th, 2021)

Link for Delegates, Guests, Keynote Speakers, Presenters, Participants.
Via ZOOM: [https://fe.unimed.my.id/zoom](https://fe.unimed.my.id/zoom)
Meeting ID: 596 113 4416
Passcode: feunimed
Link for Public via YouTube Channel:

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<td>09.00-09.05</td>
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<td>09.05-09.10</td>
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<td>09.10-09.15</td>
<td>Opening speech by the Chairman of IcoSIEBE 2021</td>
<td>Andri Zainal, Ph.D</td>
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<td>09.15-09.20</td>
<td>Welcome speech, by the Chairman of Academic Senate Universitas Negeri Medan</td>
<td>Prof. Dr. Syawal Gultom, M.Pd</td>
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<td>09.20-09.30</td>
<td>Opening remark and inaugural from Rector of Universitas Negeri Medan</td>
<td>Dr. Syamsul Gultom, SKM., M.Kes.</td>
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<td>Keynote Speech Session</td>
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<td>09.30-10.00</td>
<td>1st Keynote Speech from School of Education, University of Queensland, Queensland, Australia: Strategies and Policies for countries dealing with uncertainties related-challenges for establishing. The sustainability of school and schooling systems and settings incl. for higher education sectors</td>
<td>Assoc. Prof. Ian Hardy</td>
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<td>10.00-10.30</td>
<td>2nd Keynote Speech from Graduate School of Business, National Taipei University of Technology - NTUT, Taipei, Taiwan: Encouraging Environmental Commitment to Sustainability -- an empirical study of environmental connectedness theory to undergraduate students</td>
<td>Prof. Dr. Frances F. Lin</td>
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<td>10.30-11.00</td>
<td>3rd Keynote Speech from Nottingham University Business School - Malaysia Campus, University of Nottingham, England: The economic consequences of business sustainability initiatives</td>
<td>Assoc. Prof. Dr. Chee Kwong Lau</td>
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<td>11.00-11.30</td>
<td>4th Keynote Speech from Graduate School of Business, University of Malaya, Kuala Lumpur, Malaysia: Sustainability in Islamic Finance and Banking: Practices in Malaysia</td>
<td>Assoc. Prof. Dr. Datin Rusnah Muhammad</td>
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<tr>
<td>11.30-12.00</td>
<td>Panellists responding queries from participants</td>
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<td>13.00-13.30</td>
<td>Settling for the Parallel Session</td>
<td>Participants signs-in to the relevant virtual room</td>
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<td>13.30-15.10</td>
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# ICOSIEBE 2021 – PARALLEL SESSION TIMETABLE

**TOBA ROOM, Virtual Parallel Session**

**Moderator**: Dr. Zulkarnain Siregar, S.T., M.M  
**Co Moderator**: -

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<th>Name Of Authors</th>
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<td>TR-1</td>
<td>Ian B. Arcega, Pearl Joy G. Mirasol, Angela B. Casios, Sarah Jane D. Malayang</td>
<td>Roxas City, the Seafood Capital of the Philippines: Myth or Fact?</td>
<td>13.30 - 13.40</td>
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<td>TR-2</td>
<td>Saskia Islamay Faizal, Muhammad Din, Mustamin, Abdul Kahar, Rahma Masdar, Masruddin</td>
<td>The Effect of Participation in Budgeting on Managerial Performance with Locus of Control and Job Relevant Information as Moderating Variables in PT. PLN (PERSERO) UP3 Palu</td>
<td>13.40 - 13.50</td>
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<td>TR-3</td>
<td>Egi Rahmansyah, Abdul Pattawe, Lucyan Meldawati, M. Ikbal Abdullah, Masruddin, Muhammad Din</td>
<td>The Effect of Auditor Judgment and Professional Skepticism on Internal Audit Quality</td>
<td>13.50 – 14.00</td>
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<td>TR-4</td>
<td>Royke Uswatun Khasanah, Damas Gianluigi A, Muhammad Feriady, Nina Farliana</td>
<td>The Influence of Labour Wages and Creativity on the Production Value of Troso Ikat</td>
<td>14.00 – 14.10</td>
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<td>TR-8</td>
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<td>Academic Hardiness Accounting Education Students</td>
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<td>TR-9</td>
<td>Geraldine Claudia Ignatia Rante, Nurhayati Haris, Femilja Zahra</td>
<td>Accounting Students’ Understanding of Assets, Liabilities and Equity by Different School of Origin: Study on Accounting Undergraduate Students at Tadulako University</td>
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<td>TR-10</td>
<td>Saule Anafiova</td>
<td>Critical Discourse Analysis of the Academic Discussion on Internationalization of Higher Education</td>
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**KARO ROOM, Virtual Parallel Session**  
**Moderator:** Dr. Femilia Zahra, SE., M.Sc., Ak., CA.  
**Co Moderator:** -

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<td>KR-1</td>
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<td>Entrepreneur Skills as an Effort to Increase Entrepreneurial Intentions Through Entrepreneurship Education</td>
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<td>KR-4</td>
<td>Rudy Gosal, Fikry Karim, Femilia Zahr, Suryadi Hadi, Rahmat Fatahillah</td>
<td>A Preliminary Study of The Internet Of Things Capabilities, Integration On Halal Food Supply Chain Performance And Sustainable Advantage</td>
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<td>KR-5</td>
<td>Viky Firmansyah, Muhammad Feriady, Ayudia Azzahra Dewi</td>
<td>The Influence of Self Efficacy, Interest in Becoming a Teacher, and Student Involvement in the Practice of Field Experience (PPL) on the Teacherpreneurship of Educational Students (Case Study of Economic Education Students in 2017)</td>
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<td>KR-7</td>
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<td>KR-9</td>
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<td>KR-10</td>
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<td>The Perspective of Patchouli Farmers in Sustainable Entrepreneurship: A Cross Tabulation Analysis</td>
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ICOSIEBE 2021 – PARALLEL SESSION TIMETABLE

MANDAILING ROOM, Virtual Parallel Session

**Moderator**: Choms Gary G.T Sibarani, S.E., S.Pd., M.Si, Ak,
**Co Moderator**: -

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<tr>
<td>MR-1</td>
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<td>MR-2</td>
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<td>MR-3</td>
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<td>MR-4</td>
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<td>MR-5</td>
<td>Sabda Dian Nurani Siahaan, Dodi Pramana, Haryani Pratiwi Sitompul</td>
<td>The Business Plan Training And Mentoring For Budisatrya Vocational High School In Medan, North Sumatera, Indonesia</td>
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<td>MR-6</td>
<td>Indra Maipita, Faisal Rahman Dongoran, Dedy Husrizalsyah, Gaffar Hafiz Sagala</td>
<td>TPACK Knowledge Mastery of Pre-Service Teacher Students In The Faculty of Economics Universitas Negeri Medan</td>
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<td>Ulfa Nurhayani, Haryani Pratiwi Sitompul, Rini Herliani, Gaffar Hafiz Sagala</td>
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<td>MR-9</td>
<td>Ramdhansyah, Jufri Darma, Tapi Rumondang Sari Siregar</td>
<td>Education Financing Governance in Pesantren: An Explanatory Study</td>
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<td>MR-12</td>
<td>Anggriyani, Muhammad Yusuf, Kornelius Harefa</td>
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**MELAYU ROOM, Virtual Parallel Session**

**Moderator**: Sabda Dian Nurani Siahaan, S.Pd., M.BA.  
**Co Moderator**: -

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<td>Development of Cost Accounting Teaching Materials in the Accounting Education Study Program</td>
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<td>MLR-12</td>
<td>Hendra Saputra, Dina Sarah Syahreza, Sienny</td>
<td>Online Learning Innovations During The Covid-19 Pandemic For Students Of The Management Department In Economic Faculty Medan State University</td>
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<td>MLR-13</td>
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PANDUAN MENGIKUTI INTERNATIONAL CONFERENCE OF STRATEGIC ISSUES ON ECONOMICS, BUSINESS, AND EDUCATION (ICoSIEBE) 2021

FE UNIMED - APE LPTK – FEB TADULAKO

Hari/Tanggal : Rabu/6 Oktober 2021
Waktu : 09.00—12.00 WIB / 02.00–05.00 GMT
Aplikasi Video Conference : Youtube/ZOOM
ZOOM Link : https://fe.unimed.my.id/zoom
Meeting ID: 596 113 4416
Passcode: feunimed

Cara Join Online Seminar via Youtube dan ZOOM:
1. Harap peserta sudah menyediakan perangkatnya (PC, Macbook, atau Handphone) beserta aplikasi youtube maupun akses youtube melalui web (chrome, firefox, internet explorer, safari, dll.)
2. Pastikan nama peserta yang tertera pada account youtube sesuai dengan nama pada saat registrasi, contoh: Andri Zainal
3. Klik link yang sudah disediakan oleh panitia seperti yang sudah dilampirkan di laman paling atas panduan ini

Ketentuan selama mengikuti Online Seminar menggunakan Youtube:
1. Peserta yang sudah melakukan pendaftaran melalui Google Form dan hadir di web conference harap mengirimkan absensi kehadiran selama acara berlangsung, melalui Link Google Form berikut:
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Roxas City, the Seafood Capital of the Philippines: Myth or Fact?

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Keywords: Province of Capiz, Time-Series Analysis, Fisheries, Commercial, Municipal, Inland Municipal and Aquaculture.

Abstract: The purpose of this study attempts to prove the branding of Roxas City, which is part of the Province of Capiz, as the Seafood Capital of the Philippines. The researchers utilized secondary data from the Fisheries Statistics of the Philippines from 2007 to 2017. The study was on the determination of the performance of the Province of Capiz in the type of production on Commercial, Marine Municipal, Inland Municipal, and Aquaculture its volume and value at the same time knowing the performance on various species and determine who are the top fisheries producing Provinces by sector from 2007 to 2017. Results of the study revealed that the volume and value in the fishing industry in commercial, marine municipal, inland municipal in the Province of Capiz was decreasing. It was observed that the Capiz is not part of the top producing province in the Philippines. However, the volume and value in the aquaculture industry were increasingly focused on different species such as milkfish, mud crab, mussel, oyster, tiger prawn, white shrimp, and endeavor prawn. If the basis of the City of Roxas to become the Seafood Capital of the Philippines is in volume and value across industry types, the claim is a myth.
The Effect of Participation in Budgeting on Managerial Performance with Locus of Control and Job Relevant Information as Moderating Variables in PT. PLN (PERSERO) UP3 Palu

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Keywords: Budgetary Participation, Managerial Performance, Locus of Control, Job Relevant Information.

Abstract: This study aims to examine the effect of budgetary participation on managerial performance at PT. PLN (Persero) UP3 Palu, the influence of participation in budgeting on managerial performance with Locus of Control as a moderating variable and the influence of participation in budgeting on managerial performance with job relevant information as a moderating variable. This research was conducted using a survey method with a questionnaire as a tool to obtain data. Samples were taken by saturated sampling method. The analytical tool used in processing the data is PLS with the help of WarpPLS software. The results show that budgetary participation has an effect on managerial performance at PT. PLN (Persero) UP3 Palu. Moreover, Locus of Control can moderate or strengthen the relationship between budgetary participation and managerial performance at PT. PLN (Persero) UP3 Palu. Meanwhile, job relevant information can moderate or strengthen the relationship between budgetary participation and managerial performance at PT. PLN (Persero) UP3 Palu.
The Effect of Auditor Judgment and Professional Skepticism on Internal Audit Quality

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Keywords: Audit, Quality, Judgment, Skepticism.

Abstract: This study aims to examine and analyze the effect of auditor judgment and professional skepticism on the quality of internal audit at the Inspectorates of Central Sulawesi Province and Palu City. This type of research is survey research. Data was collected by distributing questionnaires to 54 auditors working in the Inspectorate of Central Sulawesi Province and Palu City. The analytical tool used is multiple linear regression analysis with the help of SPSS version 16.0 program. The results showed that the auditor's judgment had a positive and significant effect on the quality of internal audit, while professional skepticism had a positive and significant effect on the quality of internal audit. Auditor judgment and professional skepticism simultaneously affect the quality of internal audit.
The Influence of Labour Wages and Creativity on the Production Value of Troso Ikat

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Keywords: Production Value, Creativity, labour Wages, Troso Ikat

Abstract: This study aims to determine the effect of labor wages on production value, the impact of creativity on production value, and the effect of labor wages and creativity on the production value of the ikat business in Troso Village, Jepara. This study uses quantitative methods and a causality research design. The population is weaving entrepreneurs in Troso Village, Jepara, amounting to 443 entrepreneurs with a sample of 82 respondents. The data collection tool uses a questionnaire. Data analysis used multiple linear regression analysis and hypothesis testing. The results of the study indicate that there is a positive influence on the cost of labor wages on the production value of the ikat weaving business; there is a negative effect of the creativity variable on the production value of the ikat business, and there is a positive influence on the cost of labor wages and creativity simultaneously on the production value of the ikat business. The value of the regression coefficient of the variable cost of labor wages was obtained by 0.924 percent. In contrast, the value of the regression coefficient of the variable of labor cost was obtained by -0.071. Suggestions for this research for ikat entrepreneurs are to pay more attention to the wages of weaving workers, not just to meet the UMR of Jepara and for local governments to provide training to weaving artisans so that artisans have efforts to increase the production value of the weaving business.
The Effect of Financial Slack, Institutional Ownership, Media Exposure on Carbon Emission Disclosure with Solvability Ratio as a Moderating Variable

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Keywords: Carbon Emission Disclosure, Financial Slack, Institutional Ownership, Media Exposure, Solvability Ratio.

Abstract: This research aims to analyze the effect of financial slack, institutional ownership, media exposure on carbon emission disclosure with solvability ratio as a moderating variable. In addition, the population of this study is 109 manufacturing companies basic & chemical sector and plantation companies listed in the Indonesia stock exchange in the period 2017-2019. The sample was selected using the purposive sampling technique so that it produced 59 samples with 177 units of analysis. This research uses absolute difference analysis. The result shows that financial slack and media exposure have a significant and positive effect on carbon emission disclosure and institutional ownership has no significant effect on carbon emission disclosure. Then the solvability ratio succeeded in moderating the effect of financial slack and media exposure on carbon emission disclosure. The solvability ratio is not able to moderate institutional ownership on carbon emission disclosure. Therefore, it can be concluded that carbon emission disclosures are increasing when companies have financial and media advantages that focus on implementing the company's carbon emissions disclosures. If the company has a high solvability ratio will make the company more careful about carbon emission disclosure decisions.
Analysis of Government Stimulus Policy Facing The Covid-19 Pandemic on Abnormal Share Returns (Study on LQ-45 Shares)

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Keywords: abnormal return, Covid-19, LQ-45, study event, pandemic

Abstract: The corona virus disease in 2019 (Covid-19) globally has had a direct or indirect impact on the performance and capacity of debtors in fulfilling credit or financing payment obligations. The spread of Covid-19 also has an impact on the performance and capacity of debtors and increases credit risk which has the potential to disrupt banking performance and financial system stability so that it can affect economic growth. To encourage optimization of banking performance during this pandemic, particularly the intermediation function, maintaining financial system stability and supporting economic growth, economic policies are needed to stabilize the country's economy. This study aims to determine the difference in abnormal returns before and after the economic stimulus policies announcement in dealing with Covid-19 pandemic. This study used a case study approach, with an observation period of 5 days before and 5 days after. The sample used in this study was 45 companies listed in the LQ-45 index. The data were analyzed using paired sample T-test. The results of this study indicate that when the economic stimulus announcement came out on February 24, 2020, there was a difference in the average abnormal return on LQ-45 stocks.
The Impact Of Product Innovation On Marketing Performance

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Keywords: Product Innovation, Marketing Performance, Customer Orientation, Entrepreneurial Orientation.

Abstract: As the largest industry in Indonesia, small and medium enterprises play a major role in the Indonesian economy because they can stimulate economic growth and generate new opportunities for entrepreneurs. The purpose of this research was to examine the impact of customer orientation and entrepreneurship orientation on marketing performance toward product innovation. The population data in this research is the Small and Medium exhaust Industry in Districts Purbalingga. The total sample is 119 respondents. This research using a proportional random sampling. The data analysis method in this research using descriptive analysis, regression analysis, and path analysis with IBM SPSS version 20. The research result shows that customer orientation and entrepreneurship orientation had positive and significant influence on marketing performance. Additionally, product innovation is able to mediate the effect of customer orientation and entrepreneurship orientation when it comes to marketing performance. It is suggested that SMEs should provide better customer service, conduct more exhaust innovation, and maintain the quality of their products. Further research on the object should be expected to include entrepreneurial orientation references and expand the scope of the object.
Academic Hardiness Accounting Education Students

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**Keywords:** Academic Hardiness, Gender, Emotional Intelligence, Social Support.

**Abstract:** Students as educated people carry the mandate as the next generation of the nation. Students are tasked with continuing the struggle of the previous generation to make changes to the nation for the better and more advanced. Armed with the knowledge that has been obtained in college and the ability to think critically and analytically, students are expected to be able to solve problems that occur in society. Not only knowledge, another component that is no less important is a good attitude and a strong personality. All of these components are forged when students study in college. Final year students who are writing a thesis must have high commitment and fighting power because the thesis is the pinnacle of student study to achieve graduation. Commitment is needed so that students are always focused and do not switch to other activities. The objectives to be achieved from this research are (1) Knowing and analyzing the relationship between gender and academic hardiness of accounting education students, (2) Knowing and analyzing the relationship between emotional intelligence and academic hardiness of accounting education students, (3) Knowing and analyzing the relationship between social support and academic hardiness. The research design is correlational quantitative research. Methods of collecting data using a questionnaire with data analysis techniques using descriptive analysis and correlation analysis. The sampling technique used a saturated sample, so that the respondents in this study were 89 Accounting Education Students who were taking their thesis. The results showed that there was no gender relationship to student academic hardiness.
Accounting Students’ Understanding of Assets, Liabilities and Equity by Different School of Origin: Study on Accounting Undergraduate Students at Tadulako University

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Keywords: Understanding, Assets, Liabilities, Equity.

Abstract: This study aims to examine and analyze the level of understanding of accounting students towards assets, liabilities and equity of students in the Department of Accounting, Faculty of Economics and Business at Tadulako University. The method used in this research is quantitative by using primary data. Data collection techniques through questionnaires while the analysis method used is the independent sample t-test test method. The results showed that there was a significant difference in the understanding of asset variables. Specifically, students with a vocational background in accounting were more understanding of assets than students with a high school social science background. As for the liability variable, it shows that there is no significant difference between students with a background in accounting vocational high school (SMK) and social science background in high school (SMK-IPS). In the equity variable, the result also shows that there is no significant difference in understanding between students who come from accounting SMK and SMA-IPS.
Critical Discourse Analysis of the Academic Discussion on Internationalization of Higher Education

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Keywords: Higher education internationalization, Critical Discourse Analysis, Global competition.

Abstract: The current paper applies the Critical Discourse Analysis in order to analyze the academic discussion on higher education internationalization at the Symposium Trends in International Higher Education and Regionalism at the Waseda University in 2008. The aim of the current paper is to uncover hidden meanings in the academic discussions of international experts on higher education internationalization. The analysis of the panelists’ discussion reveals that the world is characterized by inequality between the rich and poor countries, education systems and universities. Despite the societal belief in the education as public good, it is subject to commercial trade today. From the analysis, we can see the clash of two ideologies “education as private good” and “education as public good”. Many participants expressed negative evaluations of liberalism in education, suggesting that more emphasis should be put on cooperation than competition. In this discussion, we can observe a clash between supporters and opponents of liberal education policy. With issues of inequality between countries, education systems, universities and people, as well as issues of ethnic disagreements threatening the harmony of diversity, the world is perceived by speakers as much more complex than it seems at first.
Keywords: Entrepreneur Skills, Entrepreneurship Education, Entrepreneurial Intention.

Abstract: Entrepreneurship education is the main key in improving entrepreneurship skills and entrepreneurial intentions for the younger generation. This study aims to determine whether there is an influence of the entrepreneurial skills variable on the entrepreneurial intentions of students and also to find out whether there is an influence of entrepreneurship education in strengthening or weakening the influence of entrepreneurial skills on entrepreneurial intentions. This study uses a quantitative approach, with statistical analysis using ex post facto quantitative data. Analysis of the data using Multiple Regression Analysis is used to find the functional relationship of two or more predictor variables with the criterion variables and MRA (Moderated Regression Analysis) to test and to analyze the effect of moderator variables. Collecting data using questionnaires and documentation. The results of this study indicate that the influence of entrepreneurial skills on students' entrepreneurial intentions can be seen in the value of the coefficient of determination (R2) of 0.331 or 33.1% while the rest is influenced by other variables. Furthermore, in the second regression equation involving the moderating variable, namely entrepreneurship education, it is known that entrepreneurship education can strengthen the influence of entrepreneurial skills on students' entrepreneurial intentions, it can be proven by looking at the value (R) = 0.576 and the value of the coefficient of determination (R2) is 0.331. In addition, there is a positive and significant interaction on the entrepreneurship education variable on the entrepreneurial skills and entrepreneurial intention variables.
Influence Of Capital Adequacy, Market Risk, Credit Risk, Operational Risk And Liquidity On Bank Profitability
(Case Study on Sharia Banks Registered with IDX and OJK Period 2010-2019)

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Keywords: Islamic Bank, Profitability, financial performance, financial ratio, credit risk. Banking.

Abstract: Banking is a financial institution that has a role in the financial system in Indonesia. The existence of the banking sector becomes important because in carrying out life in the community involves services from the banking sector. Banking is an institution that has a strategic role as a financial intermediary (financial intermediary) between parties who have funds (surplus funds) with parties who need funds (deficit funds), as well as institutions that function to facilitate payment-traffic. The Islamic banking sector has not escaped in the role and dynamics of banking in Indonesia. However, its existence still needs to be questioned. One of the bank's health assessment efforts can be done through financial performance assessment. The financial performance of the bank can be seen from the profitability of the bank. This research aims to find out the health of Islamic banks in Indonesia using financial ratios. This study used data from 2010-2019 with 7 Sharia Banks sampled. Testing uses description analysis and regression. The results showed that only NOM had a significant effect on ROA in the Islamic banking sector in Indonesia.
The Effect of Conflict, Role Ambiguity and Expertise on Internal Auditor Independence Commitments:
Studies on the Auditors of the Regional Inspectorate of Central Sulawesi Province, the Palu City Inspectorate and the Sigi Regency Inspectorate

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Keywords: Conflict, Role Ambiguity, Expertise, Independence Commitment.

Abstract: This study aims to describe conflict, role ambiguity, expertise, and independence commitment, as well as to examine and analyze the effect of conflict, role ambiguity and expertise on independence commitment at the Inspectorate Office: Central Sulawesi Province, Palu City, and Sigi Regency. This type of research is survey research, using census method sampling technique. Data was collected by distributing questionnaires to 69 auditors working at the Inspectorate Offices of Central Sulawesi Province, Palu City, and Sigi Regency. Primary data obtained from the results of respondents' responses through the distribution of questionnaires and observation. The analytical tool used is multiple linear regression analysis with the help of SPSS Version 21.0 program. The results showed that the conflict had a negative and insignificant effect on independence commitment. Moreover, the role ambiguity had a negative and insignificant effect on independence commitment. However, the expertise had a positive and significant effect on independence commitment.
A Preliminary Study of The Internet Of Things Capabilities, Integration On Halal Food Supply Chain Performance And Sustainable Advantage

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Keywords: IoT, Integrasi, Halal Food Supply Chain, Sustainable Advantage

Abstract: The application of halal, especially in the supply chain, is one of the areas of research that requires further study. This study aims to identify the relationship between IoT and operational performance in halal supply chain applications. Literature search is carried out to support researchers in formulating models. Researchers use several data bases to search scientific journals, including Google Scholar and ResearchGate. Researchers obtained several articles related to research topics from several reputable journal groups. The results of the literature search that were carried out succeeded in formulating a research model for the effect of IoT on operational performance in HFSC. This study formulates a research model that can be recommended for further research in the future. This research is included in the conceptual category where this research model still requires empirical research to generalize the existence of the theory. The research model produced in this study is still under-researched in the realm of the halal food supply chain.
The Influence of Self Efficacy, Interest in Becoming a Teacher, and Student Involvement in the Practice of Field Experience (PPL) on the Teacherpreneurship of Educational Students
(Case Study of Economic Education Students in 2017)

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Keywords: Self Efficacy, Interest in Being a Teacher, Student Involvement in the Practice of Field Experience (PPL), Teacherpreneurship.

Abstract: This study aims to examine whether self-efficacy (SE), interest in becoming a teacher (MMG), and student involvement in Field Experience Practice (PPL) are factors that shape the teacherpreneurship. The population in the study were all students of Economics Education class of 2017, totaling 272 students. The sample used in this research is using proportional random sampling technique with calculations based on the Slovin formula. Number of sample in this study was 162 student. The data collection method used was a questionnaire. The research method used is a quantitative method with the research design used, namely statistic descriptive analysis and Partial Least Square - Structural Equation Model (PLS-SEM) analysis with the Warp PLS 7.0 program. The results of the descriptive analysis show that self efficacy, interest in being a teacher, and teacherpreneurship have good representation for data dissemination. The results showed that self efficacy and interest in being a teacher had an effect on student involvement in the practice of field experience (PPL). Self efficacy, interest in being a teacher, and student involvement in the practice of field experience (PPL) affect teacherpreneurship. Self efficacy has no effect on the teacherpreneurship through student involvement in the practice of field experience (PPL), while interest in being a teacher affect teacherpreneurship through student involvement in the practice of field experience (PPL).
The Effect of Good Corporate Governance on Profit Management with Tax Planning as Intervening Variable on Mining Companies Listed on Indonesia Stock Exchange (2014-2018)

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Keywords: Audit Committee, Proportion of Independent Commissioners, Institutional Ownership, Managerial Ownership, Earnings Management, Tax Planning.

Abstract: This study aims to determine and analyze the influence of good corporate governance on earnings management with tax planning as intervening variable. The number of samples studied were 8 companies from a total of 47 companies which were used as the study population. The sampling was done by using purposive sampling method. The type of company used in this study is mining companies. The data used are financial reports and annual reports of mining companies for 2014-2018 (40 observations) obtained from Indonesia Stock Exchange website. The data analysis technique is by using Partial Least Square with the help of the WarpPLS version 6.0 program. The results of this study indicate that (1) the audit committee has no effect on earnings management. It means that the proportion of independent commissioners and managerial ownership has a negative effect on earnings management, while institutional ownership has a positive effect on earnings management. (2) The audit committee and the proportion of the independent board of commissioners have a negative effect on tax planning, institutional ownership has a positive effect on tax planning while managerial ownership has no effect on tax planning. (3) Tax planning has a positive effect on earnings management, and (4) tax planning mediates the relationship between the audit committee, the proportion of independent commissioners, and institutional ownership of earnings management. However, tax planning does not mediate the relationship between managerial ownership and earnings management.
The Effect of Apparatus Competence on the Quality of Local Government Financial Reports with the Utilization of Information Technology as Intervening Variable: Survey on Regional Apparatus Organizations of Donggala Government

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Keywords: Apparatus Competence, Information Technology, Quality of Financial Reports.

Abstract: This study aims to examine the effect of apparatus competence on the quality of regional reports by using information technology as an intervening variable in the Donggala Regency Government. This research is a survey research, using quantitative research methods and primary data. The population in this study were all regional apparatus organizations in Donggala Regency. The respondents were the leaders of the sample. By using purposive sampling, the sample was 44 respondents. The results indicate that the competence of the apparatus has a significant effect on the quality of financial reports through the use of information technology and the apparatus competence has a partial effect on the quality of financial reports.
The Effect of Human Resources Competence and Internal Control System on the Quality of Financial Reports: Survey on Regional Apparatus Organizations in Palu City

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Keywords: Human Resources Competency, Internal Control System, Quality of Financial Statements.

Abstract: The purpose of this research is to evaluate and analyze simultaneously or partially the influence of human resources competency and internal control system to the quality of financial statements by survey in regional apparatus organization of Palu City (OPD). The sample was 41 OPD of Palu City and the respondents is each head of the department. The result showed that simultaneously, human resources competency and internal control system had a significance effect on the quality of financial statements. The human resources competency partially has a significance effect on the quality of financial statements. The internal control system partially has a significance effect on the quality of financial statements.
Analysis of Hotel Room Rental Rates Before and After The Earthquake, Tsunami and Liquifaction in Palu City: Case Survey on Hotels in Palu City

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Keywords: Room Rental Rates, Hotels, Earthquake, Tsunami and Liquefaction.

Abstract: This study aims to determine hotel room rental rates before and after the earthquake, tsunami and liquefaction disasters based on cost, occupancy rate, and the level of competition. The research method used is a quantitative descriptive approach. The number of samples in the study were 18 respondents using purposive sampling technique. Data collection techniques were conducted through questionnaires and interviews. Based on the results of research and data analysis, it can be seen that there are differences in hotel room rental rates before and after the earthquake, tsunami and liquefaction disasters in two-star hotels with the increase being around 15-28% or an average increase of 17%. In one-star hotels, the increase ranges from 17-18% or an average increase of 17.75%. Lastly, in non-star hotels, the increase ranges from 0-70% or an average increase of 17%.
The Perspective of Patchouli Farmers in Sustainable Entrepreneurship: A Cross Tabulation Analysis

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Keywords: Perspective, Patcouli, Farmers, Sustainable Entrepreneurship.

Abstract: Patchouli farmers contribute in producing essential oil which is needed by several industries. This study aims to determine the opinion of patchouli farmers on sustainable entrepreneurship. This research was conducted during the Covid-19 pandemic involving 298 patchouli farmers who were successfully interviewed in the survey. Researchers followed the health protocol in conducting interviews with respondents. The results of the data collected were then analyzed using cross-tabulation analysis. The results obtained indicate that patchouli farmers have high confidence that the decision to carry out a business is based on a high awareness that patchouli cultivation is a necessity to maintain the continuity of this earth. This research can be used as a reference in sustainable entrepreneurship research by using additional variables.
Determinants of Students E-Money Intention
Empirical Studies of Semarang State University Students

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Keywords: Perceive Usefulness, Perceive Ease Of Use, Trust.

Abstract: In the era of industry 4.0 where all activities in daily activities are not far from the use of technology. Until the sophistication of technology that develops penetrates into the payment system or better known as electronic money. Electronic money is considered very efficient and effective in its use so that students as millennials must be able to adjust the development of existing technology. This study aims to find out the influence of determinants consisting of perceived usefulness, perceived ease of use, and trust on the use of electronic money. This study was tested on all students of Semarang State University with a sample number of 350 respondents through questionnaire-based survey methods and with Warp PLS SEM analysis method. The results showed that both Perceive usefulness, Perceive ease of use, trust are negating to the intention of using electronic money. Therefore, it is very necessary for e-money providers to improve the usability, convenience and trust of users well.
ICOSIEBE – MANDAILING ROOM

Thursday - 7.10.2021

Moderator : Choms Gary G.T Sibarani, S.E., S.Pd., M.Si, Ak,
Co Moderator : -

Academic Dishonesty and E-Learning Dilemma: Conceptual Insight and Implication or Accounting Educators

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Keywords: Accounting Educators, Dilemma, E-Learning, Academic Dishonesty.

Abstract: technological developments have changed the face of learning at various levels of education with the evolution of E-learning-based learning. Specifically, during the Corona Virus Disease-19 (COVID-19) pandemic, the dimensions of distance and time are no longer a problem. Still, E-learning cannot necessarily replace the function of social interaction, especially for moral education. This presents a dilemma in ensuring that practical moral activities occur during E-learning lectures, which affects their preferences to continue adapting and adopting various E-learning platforms in carrying out their pedagogical and professional tasks. The development of the E-learning dilemma research model for Accounting lecturers is also based on relevant empirical studies. It shows that lecturers’ understanding of the seriousness of AD problems and the imposition of sanctions for AD actions has a direct and indirect effect on the dilemma of adopting E-learning and preferences for sustainable use of E-learning.
ICARE Model Learning Video For Economic Mathematics Subject

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Keywords: Accounting Educators, Dilemma, E-Learning, Academic Dishonesty.

Abstract: Technological developments have changed the face of learning at various levels of education with the evolution of E-learning-based learning. Specifically, during the Corona Virus Disease-19 (COVID-19) pandemic, the dimensions of distance and time are no longer a problem. Still, E-learning cannot necessarily replace the function of social interaction, especially for moral education. This presents a dilemma in ensuring that practical moral activities occur during E-learning lectures, which affects their preferences to continue adapting and adopting various E-learning platforms in carrying out their pedagogical and professional tasks. The development of the E-learning dilemma research model for Accounting lecturers is also based on relevant empirical studies. It shows that lecturers' understanding of the seriousness of AD problems and the imposition of sanctions for AD actions has a direct and indirect effect on the dilemma of adopting E-learning and preferences for sustainable use of E-learning.
Commitment, Motivation, and Involvement of Students in Improving Academic Performance

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Keywords: Commitment, Motivation, Engagement, Academic Performance, Module, Business Computer, Online Learning

Abstract: The use of technology in distance learning is now a trend in addition to face-to-face learning that cannot be done directly. But not all courses can be done remotely as in practical courses. The importance of using modules in remote practical learning helps students understand and improve skills in these courses. The purpose of this research is to develop an online learning module in business computer practice courses. Module testing is carried out to see the effectiveness of remote practical learning so as to improve performance student academics. The results of this study indicate that the use of modules helps in the distance learning process even though practical courses must be conducted face to face. Hypothesis testing shows that student commitment to improve academic performance has a positive effect so that there is an intention to acquire business computer practice learning skills. Meanwhile, motivation and involvement in class showed a significant effect. These results indicate that a commitment at the beginning of learning will encourage students to improve academic performance.
Instructional Leadership in Elementary School: An Explanatory Study

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Keywords: Instructional Leadership, Elementary School, Education, Indonesia

Abstract: This paper aims to analyze the application of instructional leadership in elementary schools. Instructional leadership analysis uses Stronge et al. [1]; Philip Hallinger [2]; Leithwood and Seashore-Louis [3] theoretical framework, which refers to four key dimensions, namely: 1) The meaning of the school's mission which is oriented to the learning program in the classroom; 2) Principal decision-making based on data and distributive leadership practices; 3) The role and commitment of the principal in the management of learning programs, and 4) The role and commitment of the principal in building a positive work climate. This study uses explanatory analysis with a qualitative approach to analyze instructional leadership in elementary schools. Data were collected using a Focus Group Discussion involving principals (N=8) and teachers (N=5) of elementary schools from Medan and Deli Serdang, Indonesia. Data analysis techniques use through stages, namely data reduction, data presentation, and concluding. The results revealed that the principal in the subject school had a policy direction aimed at learning effectiveness. However, several aspects need to be optimized, especially from organizational systems, quality control regulations, and research-based decision-making. This study recommends principals to be able to maintain their leadership orientation in learning programs, maintain good communication with teachers, be committed to developing teacher professionalism, build an effective organizational system and control system, conduct research as a basis for decision making, create a conducive organizational climate, and collaborate with stakeholders to generate competitive advantage.
The Business Plan Training And Mentoring For Budisatrya Vocational High School In Medan, North Sumatera, Indonesia

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Keywords: Training; Mentoring; Business Plan; Vocational High School

Abstract: This community service program aims to support the implementation of entrepreneurial learning in Budisatrya Vocational High School (SMK) in Medan Tembung Subdistrict, North Sumatera, Indonesia. Improving the implementation of entrepreneurial education is needed to obtain entrepreneurial graduates. One way to boost entrepreneurial knowledge and spirit is providing entrepreneurial knowledge for the students. This should be a serious concern considering that the entrepreneurial and business sectors play an important role in improving the economy and nation welfare. The partner in this program is Budisatrya Vocational High School (SMK) in Medan Tembung Subdistrict. The object of the training is the students of class XII. Based on the initial observations, most of the students’ entrepreneurial interests are low. Besides, they are a fear of failure. Another problem is the students have a low entrepreneurial knowledge effect to the low entrepreneur motivated. Therefore, the students need to get the training and mentoring to enable them to develop their entrepreneurial knowledge. To solve the problems, the program planned are; 1) Provide training to create the entrepreneurial spirit; 2) Provide training to draw up a Business Plan; 3) Mentoring the students in drawing up a Business Plan; 4) Business Plan Evaluation.
TPACK Knowledge Mastery of Pre-Service Teacher Students In The Faculty of Economics Universitas Negeri Medan

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Keywords: TPACK, digital era, pedagogic, 21st Century Learning.

Abstract: This study aims to 1) mapping the pre-service teacher students knowledge related to mastery Technological, Pedagogical, Content Knowledge (TPACK); 2) mapping the quality of organizational support related to technology-oriented learning; and 3) mapping the performance of pre-service teacher candidates in implementing IT-integrated learning at the Faculty of Economics, Universitas Negeri Medan. This issue becomes important due to the increasing dependence of education and teaching on the use of Information Technology (IT). Especially after the Covid-19 pandemic, which has increased dependence on IT. The subjects of this study were pre-service teacher students with the criteria that they had completed the internship program, which is the teaching practice program in schools. Thus, the actual response is obtained based on students' experience teaching with the demands of technological integration. Data were collected by survey method through an electronic questionnaire. This study obtained 420 responses which were then analyzed by descriptive statistics. The results showed that the mastery of teacher candidate students' TPACK was at a moderate level. The same thing is also found in aspects of organizational support and the teaching performance of pre-service teacher students. Therefore, the Faculty of Economics, State University of Medan, has shown academic policies that support learning in the digital era. However, Higher Education should optimize various aspects so that prospective teacher students and/or alumni of the Faculty of Economics, Universitas Negeri Medan, can become competent teachers with adequate pedagogic competence in the digital era.
Intention to Investment Among Economics and Business Students Based on Theory of Planned Behavior Framework

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Keywords: Entrepreneurship, Investments, Business Students, Higher Education.

Abstract: Investment behavior has become a daily lifestyle of modern society. Financial investments are also growing to be an alternative, like stocks, bonds, mutual funds, foreign exchange even cryptocurrency. However, not all elements of society can accept this pattern of financial investment, even though technological advances have provided various facilities so that the public can make investment decisions anytime and anywhere. This study seeks to analyze the investment behavior of students who have finished their investment and portfolio analysis courses. In particular, this study examines the effect of investment knowledge and entrepreneurial attitude on investment intentions of the Faculty of Economics, Unimed, students with normative belief and perceived behavioral control as mediating variables. This study was conducted using a survey method using a simple random sampling technique. Data were collected by online questionnaire, and the researchers have collected 87 responses. Furthermore, we used variance-based SEM to analyze the data. The results of this study indicate that entrepreneurial intention is a key variable in shaping investment intentions. Meanwhile, normative belief and perceived behavioral control are found to reduce this effect. Therefore, this study recommends inculcating an entrepreneurial attitude for students interested in becoming investors or traders.
Academic Integrity through Administration, Interaction, and Satisfaction with Distance Learning at Universitas Negeri Medan

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Keywords: Academic Integrity, Academic Dishonesty, Administration, Interaction, Satisfaction, Universitas Negeri Medan

Abstract: The importance of maintaining academic integrity, especially in distance learning, will help produce students who have ethics both in education and the world of work. It is difficult to maintain academic integrity due to the lack of direct supervision and interaction that causes academic dishonesty. This study aims to test the level of academic integrity during distance learning conducted at the Faculty of Economics, Universitas Negeri Medan. The type of this research is quantitative research. The results of this study indicate that during distance learning the administration carried out at the beginning of the lecture will impact on distance learning interaction and satisfaction but no effect on academic dishonesty. While the interaction during the distance learning process will have an impact on academic satisfaction and dishonesty. Satisfaction during distance learning will not affect academic dishonesty. Suggestions that can be given are that the importance of interaction between students and lecturers or between students will build academic integrity so as to reduce the level of academic dishonesty.
Education Financing Governance in Pesantren: An Explanatory Study

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Keywords: Good Governance, Pesantren, Educational Financing, Islamic Boarding School

Abstract: This study aims to 1) Identify the problems of financing education in Islamic Boarding School (in Bahasa: Pesantren) and 2) Identify the factors that cause problems in the education financing governance in Pesantren. This research was conducted using qualitative methods through in-depth interviews. The research subjects were Pesantren in Deli Serdang with criteria for large, medium, and small sizes. The results of the interviews were transcribed, reduced, and analyzed theoretically. The results indicate that there are still limitations in the management of education financing, especially in implementing good governance. These limitations result in weak Pesantren funding, resource capacity, and competitiveness. Therefore, Pesantren need to formulate a framework and implement the values of good governance in managing their education financing to achieve a competitive advantage.
Tracer Study Exploration Of Medan State University Graduates

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Keywords: Study Tracer, Graduates, World of Work

Abstract: A graduate tracing study or often known as a tracer study, is a study of graduates of a university. The results of this tracer study can be used to evaluate an educational program. Alumni are at the forefront of the study program to always encourage them to always look ahead while at the same time attracting their younger generation to participate and feel their success. Alumni are the determinants of quality in teaching and learning activities at the University, both the quality of teachers, namely lecturers and the quality of education staff. The State University of Medan as an educational institution needs to use complete data related to study tracers to evaluate available study programs. To find out the competencies possessed by alumni with their application to the world of work and to know the supervisor's assessment for graduates who are already working, the study program needs to conduct a tracer study. The purpose of conducting a tracer study is to obtain information about the distribution of graduates, graduate activities, positions and roles carried out by graduates as well as stakeholder opinions. The research method used in this graduate search is a quantitative method through the distribution of questionnaires. Questionnaires were distributed to graduates throughout 2019 at Medan State University with data analysis using SPSS. The results of the study explain that the competencies possessed by graduates are in accordance with the needs of the world of work along with the position and participation of graduates in the world of work. The results of the study also found that the waiting period for graduates to work was only six months and graduate users were satisfied with the work results of their graduates.
Students Perception in Entrepreneurship Development at Universitas Negeri Medan

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Keywords: Entrepreneurship Development, Medan State University Students

Abstract: Interest in opening a new business after completing lectures at the State University of Medan is still a concern. This shows that the students’ low interest in entrepreneurship. An entrepreneurial ecosystem can be formed because students come from various disciplines who are possible to have a meeting of demand and supply to become young entrepreneurs in the future. This study focuses on developing a model of variables related to entrepreneurial interest by using each item to explain the actual situation experienced by Medan State University students. This study uses a quantitative approach with survey research methods. The sample in this study were Unimed students using a questionnaire. The questionnaire used to collect data is an electronic questionnaire. The questionnaire was filled in by contacting the respondents via cellular telephone as many as 275 respondents. The results show that the seven question items as a whole still have not answered the needs of students in creating and developing entrepreneurial learning practices in initiating students to have entrepreneurial abilities independently. The results show that the self-confidence variable has a statement item that has the highest response, which is that I am more confident to start a business after taking entrepreneurship courses and the lowest response is that I start a new business seriously after taking entrepreneurship courses. Then, the task orientation and outcome variables have statement items that get the highest response, namely I am interested in taking entrepreneurship courses and the lowest response is that I am able to manage a business after taking entrepreneurship courses. Furthermore, the business risk variable has a statement item that has the highest response, namely I have learned to face risks in business after taking entrepreneurship courses and the statement that has the lowest response is I dare to take risks starting a business after taking entrepreneurship courses. Finally, on the future orientation variable, the statement item that has the highest response is Through entrepreneurship courses, from the University, my skills, knowledge, and interest in entrepreneurship have increased and the statement that has the lowest response is I have successfully identified future business opportunities. future after taking entrepreneurship courses.
Forensic Accounting and Compliance Audit to Reduce The Number of Financial Fraud in Local Government

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Keywords: White collar crime cases, Forensic Accounting, Audit Investigative, white collar crime cases

Abstract: One of the corruption cases that has been revealed by the BPK is the Century Bank case. Report The results of a follow-up investigation (forensic audit) conducted by the Supreme Audit Agency of the Republic of Indonesia on PT Bank Century Tbk, strengthen the results of the previous examination (stage I investigative audit) which revealed allegations of state financial losses. The case of the loss of Bank Century money handled by the BPK is one of the frauds that is categorized as a white collar crime. These cases were carried out by people who have positions and authority to make vital decisions so that it is not easy for BPK to uncover the case. In breaking up the Century Bank case, BPK used an advanced investigative method (forensic accounting) because this method was considered to be able to examine in detail, be more in-depth and reliable in uncovering white collar crime cases. The use of the combination of investigative auditing and forensic accounting as a follow-up to the weaknesses found in the design and implementation of the fraud control plan as well as the complaints received is the use of careful accounting audit techniques and methods, sharp logic and problem analysis, as well as creativity and innovation in thinking. The samples taken were all 33 districts in North Sumatra Province. Data is taken secondary data. The results of the qualitative discussion of the secondary data collected show that the use of fraud detection with audit investigations and forensic accounting is very useful so that fraud can be found correctly. Relevant parties such as Bawasda or regional Inspectorates, BPKP, BPK, ICW and the KPK collect data and sufficient evidence so that the data obtained can be strong enough to support in conveying that the Regency Government or Regent committed fraud. Submitting quarterly, semi-annual, and annual Budget and Expenditure data collection provided by the Regency Government so that the data is neatly organized and interconnected and easy to control.
Analysis of Higher Education Readiness in Medan City in Implementing Risk-Based Internals Audit to Realize Good University Governance

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Keywords: Higher Education Readiness, Risk-based Internal Audit, Good University Governance.

Abstract: In the past decade, there has been a paradigm shift in financial management in certain types of work units in government agencies and ministries to become more flexible, such as hospitals and universities. This flexibility is given based on the characteristics of the type of service provided because it demands faster services in addition to the work unit also managing public funds. To achieve good corporate governance, the Ministry of Education and Culture (Kerndikbud) of the Republic of Indonesia is trying to encourage the establishment of an Internal Control Unit (SPI) at the university level. The existence of SPI as a whole in every work unit of the Ministry of Education and Culture is regulated in the Regulation of the Minister of National Education of the Republic of Indonesia No. 47 of 2011 concerning Internal Supervisory Units within the Ministry of National Education. It should be understood that every internal auditor must have a paradigm that is in line with the goals of the organization. The work methods and procedures must be adjusted to the demands of management or stakeholders. This is where one form of the function of the internal auditor, which is to help management minimize risk. This has led to the emergence of the concept of risk-based internal auditing (RBIA), which we usually call risk-based auditing or other adapted terms. RBIA is a methodology that combines an organization's risk management framework with internal audit. Through this methodology, internal auditors ensure that the organization's risk management processes are implemented to manage risk effectively. This research aims to analyze the Readiness of Higher Education in Medan City in Implementing Risk-Based Internals to Realize Good University Governance.
Analysis Of The Determinants For Online Business Interest Among University Students

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Keywords: Interests, Online Business, Education, Environment, Internet

Abstract: This study aims to partially or simultaneously observe the influence of educational factors, environmental factors, and internet service availability factors on student interest in practicing online business. This study employed a survey method. The obtained sample of this study included 94 respondents, selected by purposive sampling method from the population of all study programs. Research information data was collected through a questionnaire instrument. Data analysis was performed through multiple regression technique. The results of this study indicate that partially variable education and availability of internet services had a significant effect on online business. However, environmental variables had no significant effect on online business. Simultaneously, the variables of education, environment, and availability of internet services had a significant effect on online business interests.
Android-based Learning Media on PAUD Management Course

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Keywords: Paud Management, Android, Learning Media.

Abstract: This research aims at (1) android applications as a learning medium Paud Management; (2) Knowing the feasibility of the android application as a learning medium Paud Management; and (3) Know the assessment of media experts and material experts on android-based learning media in Paud Management courses. This research is a type of research and development (Research and Development) by following the ADDIE development model (Analysis, Design, Development, Implementation and Evaluation) which is the stage of analysis, design, development, implementation and evaluation, but only carried out until the fourth stage (4) Implementation. Validation was carried out by the Lecturer Team of course teachers and the IT Lecturer Team and piloted to students of the Early Childhood Education Teacher Education study program of Universitas Negeri Medan. Broadly speaking, the results of the validation test of material aspects are classified as Good with a total score of 75 and a range of values 4 and the results of media aspect validation are also classified as excellent categories of 82 with an average value of 4.5. So that the development of learning media of android-based Paud Management courses is worthy of being used as a learning medium and a source of self-study.
The Effect Of Digital Literacy In The Establishment Of Student Engagement

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Keywords: Digital literacy, Student Engagement, SEM-PLS

Abstract: This study aims to determine how the digital literacy variable affects student engagement. The analysis in this study used SEM-PLS. Based on a sample of students at Medan State University, it is known that digital literacy has a significant effect on student engagement. Based on the research findings, the authors suggest stakeholders to provide digital literacy training for students to increase student engagement, especially during the COVID-19 pandemic.
The Effectiveness of Developing Econometrics Learning Media Based on the Website "Poetrisilaban.com" on Learning Outcomes (Case Study of Economic Education Study Program)

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Keywords: Econometrics, Mobile Learning, Website Poetrisilaban.com.

Abstract: One of the breakthroughs to facilitate learning is to change the concept of online using a platform that is more practical and more accessible to students, namely website-based learning media. One of the latest innovations in the development of web-based econometrics learning media is named Website Poetrisilaban.com. So all materials, quizzes and other assignments have been listed on the website. In general, this study aims to determine the level of feasibility and effectiveness of website-based learning media in econometrics courses to improve student learning outcomes. This study uses research and development (R&D) methods using the ADDIE model. Where the procedure for research and development of teaching materials for the ADDIE development model consists of the stages of analysis, design, development and implementation, as well as evaluation. This research was conducted on fifth semester students of class A who took econometrics courses in the economics education study program in the 2021/2022 academic year. For a small trial sample, 30 students were taken. Based on the results of the effectiveness test in this study, the t-count value was 25.78 with a Sig value. 000 < 0.05, then H0 is rejected. This means that student learning outcomes after learning treatment using web-based econometrics learning media are significantly higher than the students' pre-test results. This shows that the resulting web-based econometric learning media is proven to be effective in improving student econometric learning outcomes.
Preliminary Analysis Of Project-Based Teaching Material Development For Implementation In Hybrid Learning

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Keywords: Hybrid learning, project-based learning

Abstract: This research is a preliminary analysis to determine the needs of students at the State University of Medan for project-based hybrid learning teaching materials in the research methodology course. Questionnaires were given to 30 respondents through an online questionnaire platform. After the data was collected and analyzed, it was found that the respondents felt the need and wanted the research methodology course they received using project-based hybrid learning teaching materials.
Analysis of Rice Import Policy in North Sumatra

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Keywords: Rice Production, Rice Consumption, Rice Prices, Exchange Rates, Rice Imports.

Abstract: Indonesia is an agrarian country where most of the population depends on the agricultural sector to live and work. Therefore, the agricultural sector has an important role, especially to maintain food security in Indonesia. The increasing population growth can disrupt Indonesia's food security; therefore, an import policy was carried out to increase rice stocks and stabilize national rice prices. Import activities carried out by a country are closely related to a country's exchange rate movement. Data for 2010-2019 shows an increase in rice consumption in North Sumatra. Unfortunately, rice production does not support the increase in consumption, which shows a declining trend in the same year. The impact of this production and consumption gap is, undoubtedly, an increase in prices from 2010 to 2019. Therefore the government performed imports to stabilize rice prices and maintain rice stocks for the population. This study aims to analyze the effect of rice consumption, rice production, rice prices, and the rupiah exchange rate on rice imports in North Sumatra. This study uses the Error Correction Model to analyze the short-term and long-term of each variable. The results of data processing obtained that in the short term, rice prices and the rupiah exchange rate have no significant effect, while production and consumption have a significant effect on rice imports. In the long term, production, consumption, prices, and the rupiah exchange rate significantly affect rice imports.
The Effectiveness of Nonparametric SPSS Based Statistic Practicum Module Development in Improving the Student Learning Result

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Keywords: Module, Statistic, Nonparametric, SPSS.

Abstract: Knowledge of inferential statistics is incomplete without learning and fully comprehend the non-parametric statistic. This research is development research that aims to enlarge and give a non-parametric SPSS based statistic practicum module. This module is equipped with theory, a manual calculation sample, and the SPSS tutorial. This module is designed to elevate student ability in mastering non-parametric statistics. The outcome of the effectiveness from the practicum module sums up that the student post-test result after the learning treatment using the non-parametric SPSS based statistic practicum module is significantly higher than the pre-test result with 13.72 t-count value acquisition and 000 < 0.05 Sig. value. This shows that the non-parametric SPSS based statistic practicum module is effective in increasing the result of student learning.
Development of Cost Accounting Teaching Materials in the Accounting Education Study Program

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Keywords: Development, Teaching Materials, Cost Accounting

Abstract: Distance learning has the effect of limited access to information, including ownership of teaching materials. Lecturers as facilitators are required to be creative in improving the quality of learning. For this reason, it is necessary to develop appropriate teaching materials to support learning, especially in cost accounting courses that are relevant to the concept of the KKNI task. In general, this study aims to produce quality teaching materials that are feasible and effective for use in learning. This study uses research and development (R&D) methods with the Borg and Gall concept. This research was conducted in the accounting education study program of the Faculty of Economics, the State University of Medan with a population of all classes of students taking cost accounting courses in the 2021/2022 academic year. The sample was determined by purposive random sampling and the sample class was used for the application and testing of limited individual, small, and field samples. To determine the feasibility of this draft of teaching materials to be validated by accounting experts, as well as to test the practicality and effectiveness of teaching materials tested on students. This research was conducted to produce appropriate, effective, and ISBN teaching materials. After all revision notes were corrected according to the direction of the validator, then the textbook was tested on 3 individual groups, 6 small groups, and 38 students in the field. Based on the results of individual trials, small group trials, and field group trials from all aspects assessed, an average of 86.96% (very good) was obtained. Based on these results, it can be concluded that the teaching materials developed are feasible to use.
Analysis of the Implementation of Secondary Education Management on the Marginal Contribution of High/Vocational High Schools in North Sumatra

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Keywords: Implementation of secondary education management, The marginal contribution of schools.

Abstract: This study will analyze the efficiency of implementing education management in Senior High/Vocational Schools in North Sumatra. The research examined the relationship between the implementation of secondary education management and school efficiency as indicated by the marginal contribution of high school/vocational schools in North Sumatra. This study will prove whether there is an effect of implementing secondary education management on the marginal contribution of senior high/vocational schools in North Sumatra through these tests. The population in this study were all private high school/vocational schools in North Sumatra. Sampling used Cluster Sampling with mapping sampling based on the number of regencies/cities in North Sumatra. This research is a combination of quantitative and qualitative research. The quantitative method used Multiple Regression Analysis by testing the relationship between the variables arranged in the hypothesis. Furthermore, the analysis discusses results through a Focus Group Discussion with school principals, teachers, and parents of students. Discussion determines the formation of the most effective and efficient model in the Implementation of Secondary Education Management in Senior High/Vocational High Schools in North Sumatra. This research provides the best model for stakeholders in implementing the secondary education process in North Sumatra. In addition, good school management will affect the high value of the marginal contribution of private high school/vocational schools in North Sumatra.
Feasibility Study of Hydroponics as a Home Industry

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Keywords: Hydroponics, Home Industry, Feasibility Study.

Abstract: This study aims to analyze the feasibility of a hydroponic business on a home industry scale. This research tries to respond to the rising hydroponic farming system, which allows it to be applied as an alternative to a home business. However, this development is not yet optimal for new entrepreneurs because the investment value is relatively high. Meanwhile, a business feasibility study is needed to justify that the high investment value is commensurate with the profitability generated from the hydroponic business. The feasibility study results indicate that the hydroponic business with a home industry scale has excellent profitability. However, despite having a good return ratio, the income generated is relatively small as the primary income. Therefore, there is a need for continuous development in the hydroponic business to increase the production capacity of the hydroponic system. Furthermore, further studies are needed regarding market acceptance of hydroponic products to ensure the company's sustainability. Nevertheless, this study has provided empirical evidence that the hydroponic industry has potential and financial benefits as an alternative to starting a home-based business.
Development Of Entrepreneurship Learning Media Based on PBL

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Keywords : Learning media, learning video, PBL

Abstract : The Pandemic of Covid 19 already caused major changes, include learning system in Education Sector. Online Learning have been used during the pandemic situation. Many problems have occurred related to the development interesting learning media to improve students understanding of the subject matter. Entrepreneurship is the one of subject which have to be taken by all students in Faculty of Economic UNIMED. The learning media developed is in the form of learning videos based on PBL Method. The Content and Media of learning Videos in this research have been validated by content expert and media aspect on categorized feasible to use.
Online Learning Innovations During The Covid-19 Pandemic For Students Of The Management Department In Economic Faculty Medan State University

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Keywords: Innovation, Online Learning, Covid 19

Abstract: The covid-19 pandemic has had an impact on the world of education, including higher education. This corona virus hold up teaching and learning activities which usually take place face-to-face, requiring lectures to be carried out online. Therefore, it should have innovation in order to create an effective learning process. The purpose of this study was to find out the description of online learning innovations during the covid-19 pandemic for students of the Management Department in Economic Faculty, Medan State University. The research subjects were students of Management Department in Economic Faculty, Medan State University, Class 2020. The research data analysis was using the Miles & Huberman analysis model which consisted of three stages, such as reduction data, display, and retract conclusion and verification. The results of the research are that the facilities and infrastructure owned by students class 2020 Management Department, for online learning are sufficient. Online learning can make students of the Class of 2020 Management Department, Faculty of Economics, Medan State University learn to be more independent, creative and technology literate. The implementation of online learning as a whole is effective in suppressing the spread of Covid-19 in the Medan State University campus. However, the weak of internet signal and the expensive internet quota be the obstacles. Online learning innovations used in lectures are case study methods, problem-based learning, project-based learning. The media learning used are e-Learning: Zoom, Google Meet; SIPDA: https://elearning.sipda create by unimed.ac.id, Google Classroom, video learning and other learning resources.
Halal Tourism Influence on Customer Satisfaction and Word of Mouth in North Sumatera Indonesia

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Keywords: Islamic Physical Attribute, Islamic Non-Physical Attribute, Push Motivation, Pull Motivation, customer satisfaction, and word of mouth

Abstract: This research is determined to test the halal tourism model to customer satisfaction and word of mouth in North Sumatra Indonesia. Halal tourism is composed of Islamic Physical Attribute, Islamic Non-Physical Attribute, Push Motivation and Pull Motivation. Those variables were tested to customer satisfaction, and customer satisfaction was tested to word of mouth. The data collection method used was questionnaires and interviews. The respondents of this study were 300 people as a tourist. The questionnaire in this study using the Likert scale for measurement. Subsequently, the data from the questionnaire was processed using Partial Least Square (PLS). Based on the data, all hypotheses such as Physical Attribute, Islamic Non-Physical Attribute, Push Motivation and Pull Motivation having a connection to customer satisfaction and customer satisfaction influence to word of mouth.
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