

# **1st International Conference on Accounting, Management and Entrepreneurship (ICAMER 2019)**

**Challenge of Industrial Revolution 4.0 on  
Business and Finance**

Advances in Economics, Business and Management Research  
Volume 123

Cirebon, Indonesia  
26 September 2019

## **Editors:**

**Ida Rosnidah  
Challoner A Matero  
Razana Juhaida Johari  
Moh Yudi Mahadianto  
Siska Ernawati Fatimah**

**Agi Syarif Hidayat  
Wiwit Apit Sulistyowati  
Ayatulloh Michael Musyaffi  
lin Indrayanti  
Mardiyani**

ISBN: 978-1-7138-0835-0

**Printed from e-media with permission by:**

Curran Associates, Inc.  
57 Morehouse Lane  
Red Hook, NY 12571



**Some format issues inherent in the e-media version may also appear in this print version.**

Copyright© (2020) by Atlantis Press  
All rights reserved.  
Copyright for individual electronic papers remains with the authors.

For permission requests, please contact the publisher:

Atlantis Press  
Amsterdam / Paris

Email: [contact@atlantis-press.com](mailto:contact@atlantis-press.com)

Conference Website: <http://www.atlantis-press.com/php/pub.php?publication=icamer-19>

Printed with permission by Curran Associates, Inc. (2020)

**Additional copies of this publication are available from:**

Curran Associates, Inc.  
57 Morehouse Lane  
Red Hook, NY 12571 USA  
Phone: 845-758-0400  
Fax: 845-758-2633  
Email: [curran@proceedings.com](mailto:curran@proceedings.com)  
Web: [www.proceedings.com](http://www.proceedings.com)

## TABLE OF CONTENTS

DIGITAL CAPABILITY AND COMMUNICATION SKILL FOR EMPOWERING SELF-EFFICACY IN TOURISM INDUSTRY.....	1
<i>Ratih Pratiwi, Sri Hartono, Editya Nurdiana, Dasmadi Dasmadi</i>	
ENCOURAGING FINANCIAL LITERACY THROUGH CORPORATE SOCIAL RESPONSIBILITY OF FINANCIAL-SERVICE BUSINESSES IN INDONESIA: A CONCEPTUAL PAPER .....	5
<i>Astrie Krisnawati</i>	
CONTRIBUTION OF SOCIAL MEDIA IN INCREASING MARKETING OF CREATIVE ECONOMY PRODUCT .....	10
<i>Jefry Romdonny, Soesanty Maulany</i>	
THE INFLUENCE OF FINANCING TO DEPOSIT RATIO, RETURN ON ASSETS AND NON PERFORMING FINANCE ON PROFIT SHARING FINANCE OF SHARIA BANKS IN INDONESIA .....	14
<i>Rika Kartika, Siti Jubaedah, Apri Dwi Astuti</i>	
SMART FARMING INNOVATIONS FOR PHILIPPINES: STRATEGIES AND RECOMMENDATIONS .....	19
<i>Challoner A. Matero, Marie Jane Jumawan-Matero</i>	
GOING CONCERN AUDIT OPINION IN AGRICULTURAL SECTOR.....	23
<i>Laras Pratiwi, Intan Rahayu</i>	
INFLUENCE OF ORGANIZATIONAL CULTURE ORGANIZATION OF COMMITMENT IMPACT ON PERFORMANCE AND SERVICE DEPARTMENT OF EDUCATION DISTRICT CIREBON .....	26
<i>Ade Solahudin, Rohyan Abdul Azis</i>	
BEHAVIORAL ACCOUNTING AND VILLAGE FINANCIAL SYSTEM: ITS IMPACT ON THE PERFORMANCE OF VILLAGE GOVERNMENT OFFICIALS.....	29
<i>Dendi Purnama, Siti Nur Azizah</i>	
EMPLOYEE BURNOUT VS EMPLOYEE ENGAGEMENT AND ITS IMPACT ON TURNOVER INTENTION.....	34
<i>Agi Syarif Hidayat, Agustina Agustina</i>	
CROWDWORKING: IS IT BENEFICIAL IN DESTINATION MARKETING? .....	38
<i>Windi Novia Ratri Wardhani, Ratih Pratiwi, Sri Hartono, Editya Editya, Dasmadi Dasmadi</i>	
THE DEVELOPMENT OF THE MATURITY MODEL TO ASSESS THE SMART INDONESIA MANUFACTURING COMPANIES 4.0 READINESS .....	42
<i>Lukmanulhakim Almamalik</i>	
POTENTIAL FACTOR THAT DETERMINES TAXPAYER COMPLIANCE: THE DEVELOPMENT OF THEORY OF REASON ACTION .....	47
<i>Dwi Indah Fauziyyah, Tika Septiani, Ayatulloh Michael Musyaffi</i>	
THE EFFECT OF TAXPAYERS COMPLIANCE, TAX SOCIALIZATION AND INCREASE UNTAXABLE INCOME ON PERSONAL INCOME TAX.....	51
<i>Moh Yudi Mahadianto, Apri Dwi Astuti, Chintya Adella Nurhaliza</i>	

FUNDAMENTAL FINANCIAL INFORMATION AS A SIGNAL OF COMPANY VALUE.....	55
<i>Ahmad Syifaudin, Yusuf Yusuf, Roni Mulyatno, Benny Dhevyanto</i>	
THE EFFECT OF SOCIALIZATION AND KNOWLEDGE OF INTEREST IN INVESTING IN THE CAPITAL MARKET.....	58
<i>Firman Hidayat, Kayati Kayati</i>	
INDICATOR STOCK OF RETURN FROM SIDE PROBABILITY .....	61
<i>Nurhana Dhea Parlina, Danang Nuswantoro</i>	
AN ANALYSIS OF ECONOMIC VALUE ADDED METHOD AS A TOOL OF MEASUREMENT OF PROFITABILITY COMPARISON (CASE STUDY AT TELECOMMUNICATION COMPANY LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2013–2018) .....	65
<i>Aoliyah Firasati</i>	
STUDY OF CORRUPTION OCCURRENCE BASED ON RELIGIOSITY, ETHICAL ORIENTATION, AND BEHAVIORAL ORIENTATION.....	69
<i>Ida Rosnidah, Wiwit Apit Sulistyowati, Agung Yulianto, Mukarto Siswoyo</i>	
THE EFFECT OF TRAINING ON DIVERSIFICATION OF PROCESSED FISH PRODUCTS AND COMMUNITY DEVELOPMENT OF INTEREST IN ENTREPRENEURSHIP.....	74
<i>Teni Novianti, Gita Erlangga Kurniawan</i>	
TOWARD THE MUTUAL EVALUATION REVIEW: ARE INDONESIAN BANKS HEALTHY? .....	81
<i>Siti Nur Hadiyati, Rina Destiana</i>	
TESTING THE RELATIONSHIP OF LEADERSHIP STYLE, DISCIPLINE OF WORK, AND ORGANIZATIONAL CULTURE ON PERFORMANCE OF PT. K .....	84
<i>Siti Maryam, Noveria Susijawati, Lisa Harry Sulistiyowati</i>	
FACTORS AFFECTING ENTREPRENEURIAL INTEREST AMONG STUDENTS IN HIGHER EDUCATION.....	89
<i>Siska Ernawati Fatimah, Ario Purdianto</i>	
THE EFFECT OF DER AND INTEREST RATE ON COMPANY VALUE .....	92
<i>Intan Rahayu, Laras Pratiwi</i>	
MONEY LAUNDERING: CUSTOMER DUE DILIGENCE IN THE ERA OF CRYPTOCURRENCIES .....	95
<i>Razana Juhaida Johari, Norareena Binti Zul, Norli Talib, Sayed Alwee Hussnie Sayed Hussin</i>	
ANALYSIS OF MARKET RATIO TOWARD STOCK RETURN IN RETAIL COMPANIES ON 2015–2016.....	101
<i>Atik Tri Andari, Yohan Bakhtiar</i>	
MOTIVATION AND JOB SATISFACTION IMPACT ON ORGANIZATIONAL CITIZENSHIP BEHAVIOR .....	105
<i>Kartono Kartono, Ramlah Puji Astuti, Lenie Febriyani</i>	
EXAMINING THE FIRM VALUE BASED ON SIGNALING THEORY.....	110
<i>Acep Komara, Imam Ghozali, Indira Januarti</i>	
SMALL FIRM HELPING BEHAVIOR: SOCIAL NORMS AND SOCIAL CAPITAL PERSPECTIVES.....	114
<i>Dedi Muhammad Siddiq, Yudi Mahadianto</i>	

THE INFLUENCE OF AUDITOR’S REPUTATION AND UNDERWRITER’S REPUTATION TO UNDERPRICING SHARES WHEN INITIAL PUBLIC OFFERING.....	117
<i>Afra Hana Nazihah, Ida Rosnidah, Juwenah Juwenah</i>	
EFFECT OF BOARD OF COMMISSIONERS AND AUDIT COMMITTEE ON EARNING MANAGEMENT .....	122
<i>Ulfa Luthfia Nanda, Yeni Fitriani Somantri</i>	
THE EFFECT OF JOB SATISFACTION TO ORGANIZATION COMMITMENT, WITH THE DEVELOPMENT OF A CAREER AS VARIABLE INTERVENING.....	125
<i>Lisa Harry Sulistiyowati</i>	
THE INFLUENCE OF SOCIAL MEDIA AND ONLINE BOOKING ON DECISION TO PURCHASE HOME SUPPLIES.....	129
<i>Darlina Hardjowikarto, Yono Maulana</i>	
SELF-EFFICACY AND ENTREPRENEURSHIP EDUCATION: ASSESSING THE IMPACT TOWARD ENTREPRENEURIAL INTENTIONS .....	133
<i>M. Rahmat Dzakkiyuddin, Siska Ernawati Fatimah, Adi Setiawan</i>	
MANAGERIAL OWNERSHIP IN INDONESIA .....	137
<i>Agustinus Kismet Nugroho Jati</i>	
THE DEVELOPMENT OF DIGITAL GUIDE TO INCREASE INTEREST IN TOURIST VISIT OF THE KANOMAN PALACE IN CIREBON .....	142
<i>Edy Hartono, Retno Hidayati, Yono Maulana, Aang Curatman</i>	
PRODAMAS AND THE EFFECT ON INFRASTRUCTURE GROWTH.....	147
<i>Novie Astuti Setianingsih, Elmi Rakhma Aalin</i>	
MEASURING THE EFFECT OF COMPETENCE AND TRAINING PROGRAM ON EMPLOYEES PERFORMANCE .....	150
<i>Anna Suzana, Sandi Nasrudin Wibowo, Yodi Rudiantono, IIn Indrayanti</i>	
MITIGATION OF DISPLACED COMMERCIAL RISK OF ISLAMIC BANK IN INDONESIA.....	154
<i>Gista Rismayani, Ulfa Luthfia Nanda</i>	
DETERMINATION OF THE ECONOMIC GROWTH OF THE CITY AND DISTRICTS OF WEST JAVA PROVINCE.....	158
<i>Putri Puspita Ayu, Tika Septiani</i>	
DOES LOVE OF MONEY, MACHIAVELLIAN, RELIGIOSITY, SOCIOECONOMIC STATUS, AND UNDERSTANDING OF THE ACCOUNTANT’S CODE OF ETHICS AFFECT THE ETHICAL PERCEPTION OF ACCOUNTING STUDENTS? .....	161
<i>Asep Kurniawan, Ayu Anjarwati</i>	
EFFECT OF CAR, LDR, NPL, AND NIM ON ROA IN DEvisa NATIONAL PUBLIC PRIVATE BANKS REGISTERED ON THE IDX 2013–2017 PERIOD.....	166
<i>Teguh Pranowo, Abdul Haris, Erwin Budianto, Mardiyani Mardiyani</i>	
THE ETHICAL CLIMATE–INFLUENCED WHISTLEBLOWING INTENTION .....	170
<i>Siti Nur Hadiyati, Junaedi Yusup</i>	
EMPIRICAL STUDY ABOUT ISLAMIC STOCK INDEX CASE IN INDONESIA .....	175
<i>Siti Jubaedah, Janiman Janiman, Putri Adhiani Islami</i>	

INVESTMENTS EVALUATION MODEL CASE IN INDONESIAN HOSPITAL ..... 179  
*Daryono Setiadi, Samsul Anwar, Surianti Surianti*

**Author Index**