

# **International Conference on Economic Management, Accounting and Tourism (ICEMAT 2023)**

**Sustainable Digital Innovation for Creative  
Economy and SMEs**

Advances in Economics, Business and Management Research  
Volume 280

Bali, Indonesia and Online  
18 October 2023

ISBN: 978-1-7138-9698-2

**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.**

Print copyright© (2024) by Atlantis Press (part of Springer Nature)  
All rights reserved.  
Copyright for individual electronic papers remains with the authors.

For permission requests, please contact the publisher:

Atlantis Press  
Van Godewijckstraat 30  
3311GX Dordrecht  
The Netherlands

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

Printed with permission by Curran Associates, Inc. (2025)

**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

Financial Performance of MSMEs: Effects of Financial Inclusion, E-Commerce Use, Education, and Product Innovation.....	1
<i>M. Rudi Irwansyah, Gede Ade Yuniarta, Kadek Rai Suwena</i>	
The Influence of Celebrity Endorsements on Purchase Interest in Online Shops Through Instagram (Study on Instagram Followers @btr_meyden).....	14
<i>Aerens Adeputra Fanggidae, Ronald P. C. Fanggidae, Yonas F. Riwu, Paulina Y. Amtiran</i>	
The Influence of Work Environment on Performance of the Employees with Work Ethic as a Variable Intervening at Kusuma Bali Mandiri Klungkung Beach .....	24
<i>Yura Karlinda Wiasa Putri, Ni Putu Shinta Dewi, Ni Luh Nyoman Sherina Devi, Luh Pande Eka Setiawati, Luh Putri Mas Mirayani</i>	
Development Strategy of Village-Owned Enterprises (BUMDesa) Nekaf Mese at Kupang District.....	37
<i>Marianus Saldanha Neno, Karolus Belmo, Dominukus Kopong Toni Aman</i>	
A Systematic Literature Review on Entrepreneurial Intention: PRISMA Method .....	55
<i>Antonio E. L. Nyoko, Mohd Hizam Hanafiah</i>	
Analysis of Perceived Usefulness and Playfulness on Intention to Use TikTok Shop (a Study on Teenagers in Kupang City) .....	75
<i>Muhammad A. R. Dapubeang, Ronald P. C. Fanggidae, Merlyn Kurniawati</i>	
Factors Influencing Strategic Food Price Fluctuations Against Inflation in Pangkalpinang City.....	90
<i>Darman Saputra, Julia Julia, Ari Agung Nugroho, Dony Yanuar</i>	
Strategy to Improve Personnel Work Performance Through Discipline, Motivation and Leadership.....	103
<i>Dian Prihardini Wibawa, Irwan Hasibuan</i>	
The Influence of E-Service Quality on BRImo User's Customer Satisfaction in Kupang City .....	120
<i>Yunita P. W. Uduj Lomi, Ronald P. C. Fanggidae, Yosefina K. I. D. D. Dhae, Christien C. Foenay</i>	
Analysis of Factors Affecting Consumer Behavior in Purchasing Decisions for Specs Shoes in Kupang City .....	130
<i>Ari Yanto Dere, Ronald P. C. Fanggidae, Merlyn Kurniawati, Apriani H. J. Fanggidae</i>	
The Role of Information Technology in Moderate the Relationship of Internal Control System, Organizational Culture, and Leadership Style on LPD Performance in Karangasem, Bali.....	144
<i>Ida Ayu Ratih Manuari, I Gede Cahyadi Putra</i>	
Ownership Structure and Firm Performance: The Mediating Role of Firm Size .....	155
<i>I Gede Cahyadi Putra, I Kadek Bagiana, Kadek Indah Kusuma Dewi, I Dewa Made Arik Permana Putra</i>	
The Analysis of Financial Performance Using Economic Value-Added and Market Value Added Methods Before and During the Covid-19 Pandemic.....	168
<i>Febyanti Elisabet Babu, Petrus Emanuel Rozari, Wehelmina M. Ndoen, Ria Elsani Intanku Nafie</i>	
The Influence of Job Training on Employee Productivity at CV. Donna Mandiri Lasiana Branch in Kupang City .....	187
<i>Angreni R. Djami Hau, Tarsisius Timuneno, Debryana Y. Salean, Ria El sani Intanku Nafie</i>	

Analysis of Corporate Social Responsibility (CSR) in the Local Drinking Water Company (PDAM) Kupang City .....	197
<i>Mardiana Malani, Paulina Y. Amtiran, Reyner F. Makatita</i>	
Analysis of Improving the Capabilities of Government Internal Supervisory Apparatus Based on the Internal Audit Capability Model (IACM) at the Inspectorate of Central Sumba District .....	206
<i>Shella Gracea Rambuu Rija, Minami A. Dethan, Yohanes Demu</i>	
Potential Development Strategy for Creative Economy-Based Ecotourism on Sumba Island, Indonesia .....	216
<i>Tarsisius Timuneno, Aprinana H. J. Fanggidae, Clarcie S. Maak, Yonas F. Riwu, Irience R. A. Manongga</i>	
Florist Training and Quality of Entrepreneurship Services in Kejutbypugo Bekasi City .....	233
<i>Jumawan Jumawan, Pugo Bayu Prabowo, Farhan Saputra</i>	
The Influence of Service Marketing Triangle and Experiential Marketing on Customers Decisions to Save at BRI Ende Branch .....	243
<i>Ning Bayzurrah, Debriyana Y. Salean, Merlyn Kurniawty</i>	
The Influence of Online Customer Reviews and Return Guarantees on Purchasing Decisions on the Shopee Marketplace (Study of FEB Undana Students).....	257
<i>Frederik Krisantus Kadju, Apriana H. J. Fanggidae, Yosefina K. I. D. D. Dhae</i>	

**Author Index**