

**PROGRAM (Finalized Version)\***

DAY 1 (October 2nd, 2020)		DAY 2 (October 3rd, 2020)	
8:15-10:45	Session <b>A1</b>	8:05-10:35	Session <b>A2</b>
10:45-11:00	Break	10:35-10:50	Break
11:00-12:00	Opening & <b>Keynote Speech**</b>	10:50-12:20	Session <b>B2</b>
12:00-12:30	Lunch	12:20-12:50	Lunch
12:30-15:00	Session <b>C1</b>	12:50-15:20	Session <b>C2</b>
15:00-15:15	Break	15:20-15:35	Break
15:15-17:00	Session <b>D1</b>	15:35-17:00	Session <b>D2</b>
17:00-17:10	Break	17:00-17:10	Break
17:10-19:30	Sessions <b>E1, F1</b>	17:10-19:30	Session <b>E2</b>

\* **Time in the program is Malaysia Standard Time** (<https://time.is/MYT>).

\*\* **Keynote Speech Online:** Professor Ricky Chan (PhD; MBA; Barrister, Honourable Society of Middle Temple; LL.M, LL.B), Professor of Marketing, AUT Business School, Auckland University of Technology (**Zoom meeting ID: [5847253394](#)**).

**Session A1: ACCOUNTING & FINANCE**

(**Zoom meeting ID: [5847253394](#)**)

Chair: Michael K Fung (Hong Kong Polytechnic University)

Drivers of Going Concern Audit Opinion: Empirical Evidence from Indonesia (u20-040)

Speaker: Abriyani Puspaningsih (Universitas Islam Indonesia)

Analysis of Sustainability Report and its Effect on Company Performance and Company Value (u20-042)

Speaker: Erna Hidayah (Universitas Islam Indonesia)

Action Value: An Introduction to Action Accounting (u20-047)

Speaker: Yanyong Thammatucharee (Votano Co., Ltd.)

Marginal Revenue Product of Labour in Audit Firms (u20-048)

Speaker: Jayoun Won (Korea University)

Sin Stock Proportion and Investment Manager Education Background in Indonesian Equity Funds (u20-087)

Speaker: Kurnia Afgani (Institut Teknologi Bandung)

Islamic Bank Conversion Analysis based on Risk Based Bank Rating (u20-088)

Speaker: Kurnia Afgani (Institut Teknologi Bandung)

The Effect of Time Budget Pressure and Job Stress on the Dysfunctional Public Sector Internal Auditors

Behavior through the Locus of Control: An Experimental Analysis (u20-044)

Speaker: Fitria Husnatarina (Palangka Raya University)

**Session C1: SUSTAINABILITY, POLICY & DEVELOPMENT**

(**Zoom meeting ID: [5847253394](#)**)

Chair: Rob Kim Marjerison (Wenzhou-Kean University)

Generation Gap and its Impact on Economic Growth (u20-039)

Speaker: Supanee Harnphattanusorn (Kasetsart University)

(**Session C1** continued on next page ...)

The Benefits of More Open Trade Policy Implementation: People's Perspectives (u20-051)  
Speaker: Wuthiya Saraithong (Kasetsart University)

Innovation for Biomedical Waste Disposal by Using Inner Ostomy Bag as a Case Study (u20-026)  
Speaker: Charles Hirunsupachot (Chulalongkorn University)

Theoretical Framework to Accelerate Adoption and Diffusion of the New Theory Farming Practice for Sustainable Agriculture in Thailand (u20-028 )  
Speaker: Akkrint Vjitrannonth (Chulalongkorn University)

The Impact of Policy Tightening on Thai Banking Sector Development (u20-058)  
Speaker: Kanokporn Intharak (Khon Kaen University)

An Initial Exploration of Feasibility: Development of High Yield Rapeseed Agriculture in China (u20-098)  
Speakers: Chen Yi & Jiayu Bao (Wenzhou-Kean University)

Awareness of Social Enterprise Activity: Pre and Post COVID-19 Pandemic (u20-104)  
Speakers: Mingyi Chen & Jiawei Feng (Wenzhou-Kean University)

Crash Transition to Online Learning: A One Semester Longitudinal Study of University Student Perspectives (u20-105)  
Speaker: Rob Kim Marjerison (Wenzhou-Kean University)

#### **Session D1: QUANTITATIVE FINANCE & ECONOMETRICS**

(Zoom meeting ID: [5847253394](#))

Chair: Michael K Fung (Hong Kong Polytechnic University)

Modelling Exchange Rate Movements in South Africa: An ARDL Application (u20-022)  
Speaker: Paul-Francois Muzindutsi (University of KwaZulu-Natal, South Africa)

Financial Development and Asset Price Reaction to Monetary Policy: Case Study of Thailand (u20-034)  
Speaker: Attasuda Lerskullawat (Kasetsart University)

The Profitability of Historical Prices' Trading Strategies and Risk: Evidence in the Stock Exchange of Thailand (SET) (u20-023)  
Speaker: Parichat Sinlapates (Khon Kaen University)

Dynamic Linkages among Oil Price, Gold Price and Bitcoin: Evidence from Diagonal BEKK-GARCH Model (u20-059)  
Speaker: Julaluk Butda (Khon Kaen University)

Stock Market Anomalies and the Efficient Market Hypothesis: Evidence from ASEAN +6 Stock Indices (u20-054)  
Speaker: Nuttida Thongrak (Khon Kaen University)

Causes of Misallocation of Financial Resources: A Double Perspective Analysis based on Financial Friction and Government Intervention (u20-055)  
Speaker: Cheng Hu (Chongqing University)

**Session E1: ECONOMIC, SOCIAL & CULTURAL DEVELOPMENT**

(Zoom meeting ID: [5847253394](#))

Chair: Ermita Yusida (Universitas Negeri Malang)

Utilization of the Department of Agrarian Reform Common Service Facilities in Isabela Philippines: Effects to Agrarian Reform Beneficiaries Organization Members Productivity Yield and Income (u20-033)

Speaker: Crisel C. Domingo (Isabela State University)

The Role of Cash Waqf as a Source of Micro Business Financing and Strengthening the Local Economy: A Case Study in Gunung Kawi District, Malang Regency (u20-089)

Speaker: Santi Merlinda (Universitas Negeri Malang)

Enhancing the Socio-economic Welfare in the Era of Covid-19: A Neighborhood Reinforcement Method Model Approach (u20-092)

Speaker: Santi Merlinda (Universitas Negeri Malang)

Identifying Neighborhood Reinforcement Method to Enhancing Socio-Economic Development in Indonesia: A Quintuple Helix Perspective (u20-083)

Speaker: Vidya Purnamasari (Universitas Negeri Malang)

Determinants of Cash Waqf Awareness in Indonesia: An SEM Approach (u20-091)

Speaker: Vidya Purnamasari (Universitas Negeri Malang)

The Implementation of Neighborhood Reinforcement Method Through Sustainable Community Food Barn Management in Subsidized Housing, Malang, Indonesia (u20-081)

Speaker: Vika Annisa Qurrata (Universitas Negeri Malang)

Holding Company-Waqf Model: An Alternative Financing for Micro Enterprises in Indonesia (u20-082)

Speaker: Vika Annisa Qurrata (Universitas Negeri Malang)

Immediate Economic Effects of COVID-19 Case Rates to Inclusive Growth and Underground Economic : A Case Study Indonesia (u20-090)

Speaker: Linda Seprillina (Universitas Negeri Malang)

Determining the Challenges and Opportunities of Covid-19 on The Underground Economy (u20-084)

Speaker: Ermita Yusida (Universitas Negeri Malang)

The Impact of Covid-19 on the Community's Socio-economic: A Case Study in Subsidized Housing in Malang City, Indonesia (u20-085 )

Speaker: Ermita Yusida (Universitas Negeri Malang)

Effectiveness of Cash Waqf Management in Improving Community Welfare: Challenges and Opportunities (u20-086)

Speaker: Ermita Yusida (Universitas Negeri Malang)

**Session F1: ACCOUNTING & FINANCE**

(Zoom meeting ID: [93960528202](#))

Chair: Dyah Setyaningrum (Universitas Indonesia)

The Impact of Confirmed, Death and Recovered Cases of COVID-19 Towards Indonesia Composite Index (u20-030)

Speaker: Dewi Kurnia Indrastuti (Trisakti School of Management)

(Session F1 continued on next page ...)

Relationship between Income Smoothing and Earnings Announcement (u20-035)

Speaker: Agustin Palupi (Trisakti School of Management)

The Effect of Corporate Governance on Earnings Management: Study on Manufacturing Companies Listed in IDX (u20-045)

Speaker: Nico Alexander (Trisakti School of Management)

The Effect of Bank-Specific Characteristic and Bank Governance on Bank Risk in Malaysia (u20-016)

Speaker: Mei Foong Wong (Tunku Abdul Rahman University College)

Impact of Bank-Specific Factors on Conventional Banks' Dividend Decision in Malaysia (u20-018)

Speaker: Mei Foong Wong (Tunku Abdul Rahman University College)

Does Political Motives Affect Local Government Financial Statement Quality (u20-027)

Speaker: Dyah Setyaningrum (Universitas Indonesia)

E-procurement and Corruption Prevention of the Procurement of Goods/Services in Local Governments in Indonesia (u20-094)

Speaker: Dyah Setyaningrum (Universitas Indonesia)

The Implementation of Good Public Governance in the Bureaucratic Arena in the Indonesian Ministry (u20-095)

Speaker: Dyah Setyaningrum (Universitas Indonesia)

Annual Report for Ministries/Institutions in Indonesia: Benchmark from Best Practices (u20-096)

Speaker: Dyah Setyaningrum (Universitas Indonesia)

## **Session A2: ACCOUNTING & FINANCE**

**(Venue: Meeting Room, Level 2; Zoom meeting ID: [5847253394](#))**

Chair: Michael K Fung (Hong Kong Polytechnic University)

Corporate Governance Mechanism and Performance of the Thai-listed Companies in the Market for Alternative Investment (MAI) (u20-029)

Speaker: Natthawipha Kitivuttishusilp (Khon Kaen University)

Investigation of Taxation Knowledge, Services, and Sanctions of the Head of Village Government Financial Affairs of Gunung Kidul Regency in Indonesia (u20-050)

Speaker: Sang Ayu Putu Piastini Gunaasih (Universitas Atma Jaya Yogyakarta)

The Profitability, Leverage, and Firm Size of the IDX80 Index on Tax Avoidance in Indonesia Stock Exchange (u20-069)

Speaker: Sang Ayu Putu Piastini Gunaasih (Universitas Atma Jaya Yogyakarta)

Locally-generated Revenue: An Overview of Financial Performance Perspectives (u20-070)

Speaker: Nenden Kostini (Universitas Padjadjaran)

Credit Scoring Peer to Peer Lending (u20-038)

Speaker: Dini Rosdini (Universitas Padjadjaran)

Peer to Peer Lending Default Prediction Model - A Credit Scoring Application with Social Media Data (u20-060)

Speaker: Taufik Faturohman (Institut Teknologi Bandung)

**(Session A2 continued on next page ...)**

Market Power and Efficiency of Islamic Banks in Indonesia and Malaysia (u20-061)

Speaker: Taufik Faturohman (Institut Teknologi Bandung)

Corporate Social Responsibility Disclosure and Islamic Bank Profitability (Evidence from Indonesia) (u20-062)

Speaker: Taufik Faturohman (Institut Teknologi Bandung)

### **Session B2: MARKETING & MANAGEMENT**

(Venue: Meeting Room, Level 2; Zoom meeting ID: [5847253394](#))

Chair: Shehnaz Tehseen (Sunway University, Malaysia)

Understanding the Factors Leading to Customer Satisfaction and Customer Purchase Behavior in an Online E-commerce Setting (u20-015)

Speaker: Chinmoy Sahu (Manipal GlobalNXT University)

Strategic Human Resource Management and Financial Performance of Plastic Manufacturing Companies in Caloocan and Valenzuela (u20-057)

Speaker: Edralin Lim (De La Salle University)

The Impact of Hotel and Online Travel Agent Collaboration on Profit Margin for the Summit Siliwangi Hotel (u20-079)

Speaker: Raden Aswin Rahadi (Institut Teknologi Bandung)

Supply Chain Management Adoption and its Effect to Profitability of Philippine MSMEs (u20-021)

Speaker: Eric Parilla (Northwestern University)

Cause Related Marketing - How Brands are Addressing the Coronavirus (u20-103)

Speaker: Guanyi Zhao & Zhe Ruan (Wenzhou-Kean University)

### **Session C2: FINANCIAL DEVELOPMENT**

(Zoom meeting ID: [5847253394](#))

Chair: Michael K Fung (Hong Kong Polytechnic University)

Financial Literacy among Malaysian Citizens in the Northern Region (u20-074)

Speaker: Sara Zafar (Universiti Sains Malaysia)

The Influence of Financial Capability to Financial Literacy Index for Sustainable Finance among Workers in Indonesia (u20-031)

Speaker: Sylviana Maya Damayanti (Institut Teknologi Bandung)

The Influence of Financial Attitude and Financial Literacy on Behavioral Finance (Study on Leading Small and Medium Enterprises in Cimahi City, Indonesia) (u20-066)

Speaker: Pratami Wulan Tresna (Universitas Padjadjaran)

The Potential Role of Islamic Social Finance in the Time of COVID-19 Pandemic (u20-063)

Speaker: Taufik Faturohman (Institut Teknologi Bandung)

Home Financing and Financial Stability: Case Study of Indonesia Islamic Banks (u20-064)

Speaker: Taufik Faturohman (Institut Teknologi Bandung)

Adoption Analysis of Online Mutual Fund Investment Platform for Millennials in Indonesia (u20-052)

Speaker: Raden Aswin Rahadi (Institut Teknologi Bandung)

(Session C2 continued on next page ...)

Development of Borobudur Integrated Ecosystem to Improve Tourist Motivation Visit (u20-053)  
Speaker: Raden Aswin Rahadi (Institut Teknologi Bandung)

The Implications of Financial Literacy Rate on the Company Profitability of MSMEs in Bandung (u20-080)  
Speaker: Raden Aswin Rahadi (Institut Teknologi Bandung)

## **Session D2: MARKETING & MANAGEMENT**

(Zoom meeting ID: [5847253394](#))

Chair: Mohd Farid Shamsuddin (University of Kuala Lumpur Business School)

The Influence of Customer Experience on Repurchase Intention in Shopee Application Users (u20-067)  
Speaker: Pratami Wulan Tresna (Universitas Padjadjaran)

Factors Affecting Turnover Intention of Bank Employees (Study at the West Java Regional XBank Indonesia Community) (u20-068)  
Speaker: Pratami Wulan Tresna (Universitas Padjadjaran)

Digital Entrepreneurship in the Digital Entrepreneurial Ecosystem: In Pandemic Covid 19 Era (u20-071)  
Speaker: Ratih Purbasari (Universitas Padjadjaran)

A Competitive Digital Industry Mapping in West Java: Market Based View Approach (u20-072)  
Speaker: Ratih Purbasari (Universitas Padjadjaran)

Measurement of Milenials City Brand Experience Using Rasch Model: Evidence from Indonesia (u20-077)  
Speaker: Arianis Chan (Universitas Padjadjaran)

City Image: City Branding and City Identity Strategies (u20-078)  
Speaker: Arianis Chan (Universitas Padjadjaran)

## **Session E2: BUSINESS & SOCIAL ENVIRONMENT**

(Zoom meeting ID: [5847253394](#))

Chair: Mohd Faizun Mohamad Yazid (University of Kuala Lumpur Business School)

The Impact of COVID-19 Pandemic on China SMEs' Attitude of Consulting Services (u20-099)  
Speaker: Jiayu Bao (Wenzhou-Kean University)

Cost and Environmental Impact Analysis of Waste Oil Utilization in Coal Mining Industry (u20-076)  
Speaker: Taufik Faturohman (Institut Teknologi Bandung)

Identity Construction Processes among Asian Immigrant Entrepreneurs in Poland. Case Study based on Vietnamese, Chinese, Indian, South Korean, and Filipino Groups (u20-019)  
Speakers: Adam Jelonek & Renata Czekalska (Jagiellonian University)

How the Country of Origin Image, Brand Image, Perceived Quality and Celebrity Endorsement Affect the Sportswear Brand Purchase Intention in Emerging Country? (u20-065)  
Speaker: Nurrani Kusumawati (Institut Teknologi Bandung)

Creative Industries in International Trade: Indonesia's Trade Balance Approach (u20-106)  
Speaker: Sri Herliana (Institut Teknologi Bandung)

Performance of Fashion Commodities in International Trade - A Preliminary Case Study in Indonesia (u20-107)  
Speaker: Sri Herliana (Institut Teknologi Bandung)

(Session E2 continued on next page ...)

Cigarette Price Policy and the Prevalence of Stunting in Indonesia (u20-108)

Speaker: Candra Fajri Ananda (University of Brawijaya)

How Does the Foreign Direct Investment (FDI) Can Reduce Poverty Rate? Implementation of Triangle Hypothesis for Indonesian Case (u20-100)

Speaker: Wasifah Hanim (Muhammadiyah Bandung University)

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### Guide to Presenters and Session Chairs

- Please be ready in the session five minutes before the schedule.
- The session chair will allocate the available time equally among all papers to be presented in the session. Each paper has to be presented within the time allotted (approx. 15 minutes each) sparing 3 minutes for discussion.
- The session chair should remind each speaker three minutes before the time he/she is expected to end the presentation. If a speaker goes beyond the time allotted, the session chair should remind him/her to end the presentation.
- SIBR assumes no responsibility if a speaker is unable to finish his/her presentation in the assigned session for any reasons.
- For online presentation, please download the Zoom Client from <https://www.zoom.us> and install it on your computer. Before the conference, speakers are reminded to test their computer webcams and microphones at the Zoom waiting rooms:
  - Zoom meeting ID: [93960528202](https://zoom.us/j/93960528202) for session F1;**
  - Zoom meeting ID: [5847253394](https://zoom.us/j/5847253394) for all other sessions.**The password for entering the Zoom meeting rooms will be sent by email before the conference.
- For online presentation, speakers are reminded to save their presentation files on their computers for sharing during the conference.
- For in-person presentation, LCD projector and computer will be provided in each conference room. Speakers are reminded to save their presentation files on their own USB drives.

### Online Conference Proceedings

The conference proceedings will be published at <http://sibresearch.org/past-2020-kuala-lumpur.html>.

### Conference Venue

Royale Chulan Bukit Bintang Hotel (<http://sibresearch.org/kuala-lumpur-venue.html>).

### Conference Registration

- Presentation certificates and official receipts will be sent by email to conference participants one day before the conference. Conference participants who need a hard copy of the original certificate and receipt are requested to provide a postal address.
- Conference registration desk will be open from AM9:00 to PM12:30 on October 3rd, 2020 at the conference venue (subject to change in accordance with the travel/immigration restrictions in Malaysia).
- No certificates will be provided to non-registered co-authors.

**List of Delegates**

<b>Paper ID</b>	<b>Delegate</b>	<b>Affiliation</b>
u20-040	Abriyani Puspaningsih	Universitas Islam Indonesia
u20-019	Adam Jelonek	Jagiellonian University
u20-035	Agustin Palupi	Trisakti School of Management
u20-028	Akkrint Vijitwranonth	Chulalongkorn University
u20-077, u20-078	Arianis Chan	Universitas Padjadjaran
u20-034	Attasuda Lerskullawat	Kasetsart University
u20-108	Candra Fajri Ananda	University of Brawijaya
u20-026	Charles Hirunsupachot	Chulalongkorn University
u20-098	Chen Yi	Wenzhou-Kean University
u20-055	Cheng Hu	Chongqing University
u20-015	Chinmoy Sahu	Manipal GlobalNXT University
u20-033	Crisel C. Domingo	Isabela State University
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u20-027, u20-094, u20-095, u20-096	Dyah Setyaningrum	Universitas Indonesia
u20-057	Edralin Lim	De La Salle University
u20-021	Eric Parilla	Northwestern University
u20-084, u20-085, u20-086	Ermita Yusida	Universitas Negeri Malang
u20-042	Erna Hidayah	Universitas Islam Indonesia
u20-044	Fitria Husnatarina	Palangka Raya University
u20-103	Guanyi Zhao	Wenzhou-Kean University
u20-048	Jayoun Won	Korea University
u20-104	Jiawei Feng	Wenzhou-Kean University
u20-098, u20-099	Jiayu Bao	Wenzhou-Kean University
u20-059	Julaluk Butda	Khon Kaen University
u20-058	Kanokporn Intharak	Khon Kaen University
u20-087, u20-088	Kurnia Afgani	Institut Teknologi Bandung
u20-090	Linda Seprillina	Universitas Negeri Malang
u20-016, u20-018	Mei Foong Wong	Tunku Abdul Rahman University College
-	Michael K Fung	Hong Kong Polytechnic University
u20-104	Mingyi Chen	Wenzhou-Kean University



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-	Mohd Farid Shamsuddin	University of Kuala Lumpur Business School
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u20-070	Nenden Kostini	Universitas Padjadjaran
u20-045	Nico Alexander	Trisakti School of Management
u20-065	Nurrani Kusumawati	Institut Teknologi Bandung
u20-054	Nuttida Thongrak	Khon Kaen University
u20-023	Parichat Sinlapates	Khon Kaen University
u20-022	Paul-Francois Muzindutsi	University of KwaZulu-Natal, South Africa
u20-066, u20-067, u20-068	Pratami Wulan Tresna	Universitas Padjadjaran
u20-052, u20-053, u20-079, u20-080	Raden Aswin Rahadi	Institut Teknologi Bandung
u20-071, u20-072	Ratih Purbasari	Universitas Padjadjaran
u20-019	Renata Czekalska	Jagiellonian University
-	Ricky Chan	Auckland University of Technology
u20-105	Rob Kim Marjerison	Wenzhou-Kean University
u20-050, u20-069	Sang Ayu Putu Piastini Gunaasih	Universitas Atma Jaya Yogyakarta
u20-089, u20-092	Santi Merlinda	Universitas Negeri Malang
u20-074	Sara Zafar	Universiti Sains Malaysia
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u20-106, u20-107	Sri Herliana	Institut Teknologi Bandung
u20-039	Supanee Harnphattanusorn	Kasetsart University
u20-031	Sylviana Maya Damayanti	Institut Teknologi Bandung
u20-060, u20-061, u20-062, u20-063, u20-064, u20-076	Taufik Faturohman	Institut Teknologi Bandung
u20-083, u20-091	Vidya Purnamasari	Universitas Negeri Malang
u20-081, u20-082	Vika Annisa Qurrata	Universitas Negeri Malang
u20-100	Wasifah Hanim	Muhammadiyah Bandung University
u20-051	Wuthiya Saraithong	Kasetsart University
u20-047	Yanyong Thammatucharee	Votano Co., Ltd.
u20-103	Zhe Ruan	Wenzhou-Kean University

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