

**Laporan Kegiatan Konferensi Internasional**  
*The 2<sup>nd</sup> International Academic Conference on Business Administration and  
 Communication Arts, Faculty of Management Sciences*  
**Yala Rajabhat University**

Unit	WD1
Mata Program	36. Peningkatan Kualitas Kelulusan
Aktivitas	<b>Konferensi Internasional</b>

<b>Keterkaitan dengan LAMEMBA:</b>	
Kriteria	2. Tata Pamong, Tata Kelola dan Kerjasama
Dimensi	Kerjasama
Indikator	3. Unit Pengelola Program Studi menjelaskan cakupan kerja sama bidang Ilmu EMBA dan dampaknya. Kegiatan kerja sama program studi dapat mencakup bidang pendidikan, penelitian, dan/atau pengabdian kepada masyarakat dengan memperhatikan isu ekonomi dan bisnis yang berkembang di tingkat lokal, nasional, dan/atau internasional.
Kriteria	3. Mahasiswa
Dimensi	Kesejahteraan Mahasiswa
Indikator	4. Unit Pengelola Program Studi mendeskripsikan fasilitas dan proses belajar yang memerhatikan kesejahteraan mahasiswa.
Kriteria	7. Penelitian
Dimensi	Diseminasi dan Kontribusi Hasil
Indikator	1. Unit Pengelola Program Studi mendeskripsikan penelitian dosen dan/atau dosen dengan mahasiswa yang sesuai dengan <i>roadmap</i> penelitian dan/atau bermitra dengan pihak eksternal pada tahun berjalan serta didesiminasikan dalam publikasi dan/atau pertemuan ilmiah tingkat lokal, nasional, atau internasional dan mendukung visi, misi, tujuan, dan strategi.



**FAKULTAS EKONOMI DAN BISNIS**  
**UNIVERSITAS PAKUAN**  
**JULI 2024**

## I. Latar Belakang

Kegiatan konferensi akademik internasional memainkan peran penting dalam lingkungan akademik untuk menciptakan platform yang memungkinkan pertukaran pengetahuan, jaringan, dan kolaborasi lintas batas. Melalui konferensi ini, akademisi dan pemangku kepentingan dapat mendiskusikan topik terkini yang relevan dengan bidangnya masing-masing.

Salah satu komponen penilaian untuk akreditasi "Unggul" adalah keikutsertaan mahasiswa, dosen dan cendekiawan sebagai pemateri pada konferensi akademik internasional tentang penelitian dan kontribusi akademis sebagai forum publik. Kegiatan ini diselenggarakan agar mahasiswa dapat bertukar pengetahuan yang mengarah pada pembentukan jaringan kerjasama akademik, meningkatkan dan memperluas penelitian, mengembangkan kontribusi tersebut untuk masyarakat, dan merangsang pengembangan mahakarya dengan kekuatan dan keberlanjutan, termasuk menanggapi kebutuhan sosial secara otentik. Selain itu juga agar mahasiswa memiliki kesempatan untuk meraih pengakuan dan mendapatkan pengalaman dalam kegiatan akademik di tingkat internasional, yang pada akhirnya bertujuan untuk mempublikasikan penelitiannya di jurnal-jurnal dengan standar tinggi. Publikasi jurnal secara praktis diharapkan dapat memberikan solusi terhadap berbagai permasalahan, memberikan landasan bagi pengembangan kebijakan publik, meningkatkan praktik profesi, meningkatkan kualitas pelayanan, dan memperkuat masyarakat setempat.

Oleh karena itu, upaya yang dilakukan oleh Fakultas Ekonomi dan Bisnis Universitas Pakuan untuk memenuhi *meet the indicator* pada kriteria **kerjasama, kemahasiswaan dan penelitian** yaitu mengikuti *The 2<sup>nd</sup> International Academic Conference on Business Administration and Communication Arts, Faculty of Management Sciences, Yala Rajabhat University*, dengan tema ” *“Research and Innovation to Sustainable Development”* yang dilaksanakan secara daring untuk memberikan kontribusi

## II. Tujuan Kegiatan

1. Membangun dan memperluas kerjasama
2. Mempublikasi artikel ilmiah yang dipresentasikan ke jurnal internasional bereputasi
3. Memberikan dan bertukar informasi di antara peserta konferensi

## III. Peserta Kegiatan

Dosen FEB

1. Dr. Retno Martanti Endah Lestari, SE, MSi, CMA, CAPM
2. Dr. Siti Maimunah, SE, MSi
3. Dessy Herlisnawati, SE, MSi
4. Dr. Agung Fajar Ilmiyono, SE, MAk
5. Oktori Kiswati Zaini, SE, MM
6. Fredi Andria, SE, MM



Mahasiswa FEB

1. Muhammad Refian Syah – Prodi Akuntansi
2. Muhammad Indi Surya Gemilang – Prodi Akuntansi
3. Syaripah Hanun – Prodi Akuntansi
4. Anjally Ananda Putri – Prodi Manajemen

**BACA II** 17 JULY 2024 **oms** FACULTY OF MANAGEMENT SCIENCES **unisel** **UPM**

The 2<sup>nd</sup> International Academic Conference on Business Administration and Communication Arts,  
"Research and Innovation to Sustainable Development"  
Faculty of Management Sciences, Yala Rajabhat University.  
July 17, 2024

**BACA II** International Conference  
17 JULY 2024  
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The 2nd International Academic Conference  
on Business Administration and Communication Arts,  
Faculty of Management Sciences, Yala Rajabhat University

**BUSINESS ADMINISTRATION  
AND COMMUNICATION ARTS**

for Research and Innovation to Sustainable Development

**International Conference**  
**17 JULY 2024**  
Yala Rajabhat University  
Via Online System

**Research Article Publication**  
Description presentation

**Research Article Publication**  
The contributions that pass the evaluation  
by the expertized committees will be allowed  
to publish in the Online Proceeding.

**Schedule**

	Extend Application Time Until 17 May 2024
Full Paper Submission the end date is	<del>On 30 April 2024</del>
Revise Article Submission	On 31 May 2024
Notification of Acceptance	On 14 June 2024
Acceptance Letter Submission	On 21 June 2024
Article Presentation	On 17 July 2024

**Scope of Presentation Contents**

1. Business Administration
2. Economics
3. Accounting and Finance
4. Communication Arts

**Website conference**

**Faculty of Management Sciences, Yala Rajabhat University**

092-2694423 Lecturer Phatnawat Seimaka  
081-3465580 Lecturer Susan Hama

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<https://eservice.yru.ac.th/iconbaca>

TOR The 1th International Conference on Sustainable Economic & Business Practicew (ICS-EBP)



**Presentation Room Schedule**  
**Room 3 : Accounting and Finance**

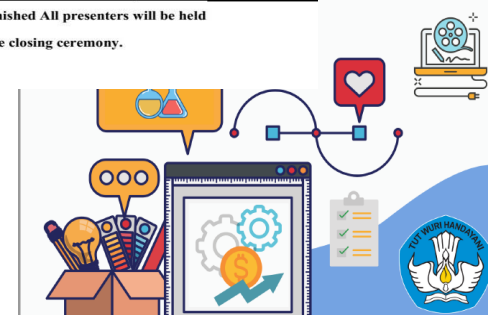
Details	No.	Full name	Time (Presentation 10 minutes, Criticism 5 minutes)	Article Title	ID Zoom
<b>Commentator</b> Asst Prof. Dr. Trairong Swatdikun Dr. Chandramalar Munusami	1	Pennapa Kueket	09.45 - 10.00 a.m.	The Relationship between Accounting Professional Ethics, Job Performance, and Work Success of Accountants in Yala Province	R301- Pennapa Kueket
	2	Sofur Mahainta	10.00 - 10.15 a.m.	Factors affecting the use of financial services through the Application of Pattani Islamic Cooperative Limited customers	R302- Sofur Mahainta
<b>Moderator</b> Ms. Hasyah Dorosae	3	Siti Yuliandi Ahmad	10.15 - 10.30 a.m.	Understanding the Need for a Revamped Financial Literacy Program for Generation Z	R303- Siti Yuliandi Ahmad
<b>Room Assistant</b> Mr. Suthat Rungrawian Mr. Ashar Lekmaeng Ms. Zainab Jae-ubong	4	Muhammad Refian Syah	10.45 - 11.00 a.m.	The Effect Of Credit Sales and Receivables Turnover on Profitability at Indonesia Public Listed Property and Real Estate Companies	R304- Muhammad Refian Syah
	5	Muhammad Indi Surya Gemilang	11.15 - 11.30 a.m.	The Influence of Green Accounting Implementation on the Profitability of Food and Beverage Companies Listed on the Indonesia Stock Exchange from 2020 to 2022.	R305- Muhammad Indi Surya Gemilang
<b>Join Zoom Meeting</b> <a href="https://zoom.us/j/7773861175?pwd=6JYnmuKfp6cyubwUqSxFjdHV59CyT8.1Meeting">https://zoom.us/j/7773861175?pwd=6JYnmuKfp6cyubwUqSxFjdHV59CyT8.1Meeting</a> Meeting ID: 777 386 1175 Passcode: 475384 	6	Nonglak Maimueang	10.45 - 11.00 a.m.	Comparison of costs and returns of farmer's beef cattle farming in hua sai district nakhon si thammarat province	R306- Nonglak Maimueang

**Note** : Please change your name to enter the Zoom meeting according to the Zoom ID specified. When the presentation of the room is finished All presenters will be held together at the common room to enter the announcement of the outstanding presenters, the certificate awarding ceremony and the closing ceremony.  
: If you get disconnected from the presentation room, please rejoin using the link or QR code provided.

**Presentation Room Schedule**  
**Room 4: Economics and Communication Arts**

Details	No.	Full name	Time (Presentation 10 minutes, Criticism 5 minutes)	Article Title	ID Zoom
<b>Commentator</b> Dr. Jean Paolo G. Lacap Asst. Prof. Dr. Chutima Ruanguttamanun	1	Chineephen Malisuwan	09.45 - 10.00 a.m.	Community Kitchen (Dapur Komuniti): A Way Out of the People during the Covid-19	R401- Chineephen Malisuwan
	2	Winy Dian Safitri	10.00 - 10.15 a.m.	Management of economic strengthening potential in dayah mini aceh empowering local communities	R402- Winy Dian Safitri
<b>Moderator</b> Mr. Panuwat Srimaca	3	Anjally Ananda Putri	10.15 - 10.30 a.m.	Comprehensive Marketing Strategy: SMEs Level of Furniture Industry	R403- Anjally Ananda Putri
<b>Room Assistant</b> Mr. Manas Sutthikarn Mr. Sofee Hayeeyusoh Ms. Areena Doloh Ms. Jastina Jongrak	4	Jalaluddin	10.30 - 10.45 a.m.	Productive Waqf Management in Enhancing Economic Empowerment of the Muslim Community: A Study of Mosques in Pidie District, Aceh	R404- Jalaluddin
	5	Syaripah Hanun	10.45 - 11.00 a.m.	Analysis of the implementation of green accounting in the food and beverage industry in north bogor district	R405- Syaripah Hanun
<b>Join Zoom Meeting</b> <a href="https://zoom.us/j/8600819172?pwd=e2JFTm11aG1rREdtNVlJNGp1Tmg2Zz09">https://zoom.us/j/8600819172?pwd=e2JFTm11aG1rREdtNVlJNGp1Tmg2Zz09</a> Meeting ID: 860 081 9172 Passcode: 748334 	6	Zuroni Md Jusoh	11.00 - 11.15 a.m.	Factors Influencing Consumers' Intention To Use E-Hailing Services Among University Students	R406- Zuroni Md Jusoh
	7	Norzalina Zainudin	11.15 - 11.30 a.m.	Energy Poverty Indicators: Unpacking the debates	R407- Norzalina Zainudin
	8	Nilam Sari	11.30 - 11.45 a.m.	Analysis of the potential of blue economy-based coastal villages in realizing sustainable development goals (study of gampong lampulo, kuta alam district, banda aceh city)	R408- Nilam Sari

**Note** : Please change your name to enter the Zoom meeting according to the Zoom ID specified. When the presentation of the room is finished All presenters will be held together at the common room to enter the announcement of the outstanding presenters, the certificate awarding ceremony and the closing ceremony.  
: If you get disconnected from the presentation room, please rejoin using the link or QR code provided.



#### IV. Waktu Pelaksanaan dan Ruang

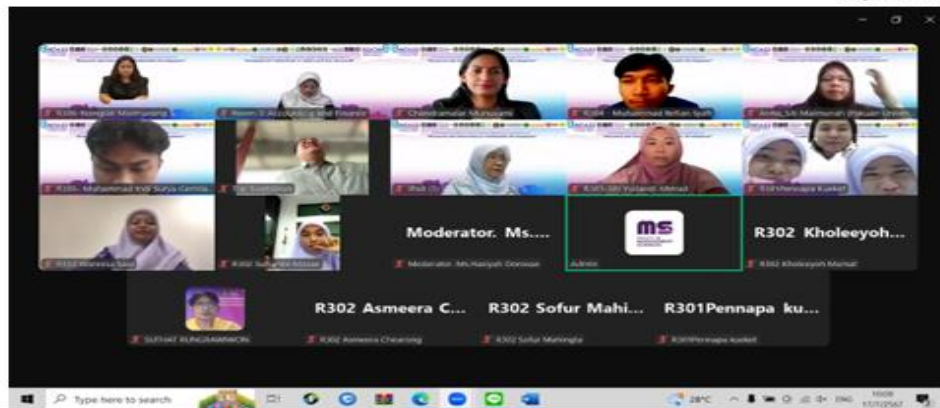
Waktu pelaksanaan hari Senin, 17 July 2024

Secara Daring: Fakultas Ekonomi dan Bisnis Universitas Pakuan

#### V. Luaran Kegiatan

1. International Journal
2. International Proceeding

#### VI. Dokumentasi







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**2024**

# PROCEEDINGS

**The 2<sup>nd</sup> International Academic Conference on Business Administration and Communication Arts, Faculty of Management Sciences, Yala Rajabhat University, July 17<sup>th</sup> 2024 (Via Online System)**

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July 17<sup>th</sup> 2024

**The Effect Of Credit Sales and Receivables Turnover on Profitability at Indonesia Public Listed Property and Real Estate Companies**

Muhammad Refian Syah, Siti Maimunah, Dessy Herlisnawati

Accounting Study Program, Faculty of Economics and Business, Pakuan University, Bogor  
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**Abstract**

A company provides credit sales facilities with a view to increasing sales volume. Combined with the measurement of receivables turnover, this can identify the effect on company profitability. This study aims to analyze the effect of credit sales and receivables turnover on profitability. This research was conducted on property and real estate sub-sector companies listed on the Indonesia Stock Exchange in 2018-2022. The sample used in this study was 18 companies. Samples were selected using purposive/judgment sampling method. The analysis method used is quantitative analysis. Data was tested using Eviews 12 using panel data regression analysis and hypothesis test. The results showed that partially with the t-test credit sales had an effect on profitability and receivables turnover had no effect on profitability. The test results simultaneously with the F test, namely credit sales and receivables turnover, affect profitability. The value of the coefficient of determination ( $R^2$ ) of 0.830727 or 83.07 indicates that variations in profitability can be explained by variables of credit sales and receivables turnover.

**Keywords :**  
credit sales, receivables turnover, profitability

**Introduction**

The property and real estate industry is one of the sectors that is a reference for economic development in a country. The success of property and real estate companies can also be seen from their ability to generate profits. The greater the sales volume, the greater the profit or income the company will get. Providing sales on credit is one of the sales strategies that are in great demand by entrepreneurs. Credit





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### The Influence of Green Accounting Implementation on the Profitability of Food and Beverage Companies Listed on the Indonesia Stock Exchange from 2020 to 2022.

Muhammad Indi Surya Gemilang\*, Retno Martanti Endah Lestari and Agung Fajar Ilmiyono

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 \*Corresponding author, e-mail: Suryagemilang679@gmail.com

#### Abstract

Indonesia aims to become a developed country by 2045, a big ambition for Indonesia to become a developed country with the National Long-Term Development Plan (RPJPN). Indonesia has the potential to accelerate its target of becoming a developed country by 2038. The growth of the entrepreneurial or industrial sector can help increase Indonesia's economic growth. However, the growth of the industrial sector in Indonesia has a negative impact on the environment and society. Since 2002, the Ministry of Environment (MOE) has launched the Company Performance Rating Assessment Program (PROPER), which is used to assess the company's environmental management and improve the company's performance in environmental conservation efforts. Environmental management is something that must be considered by the company because from the production process to the hands of buyers is the responsibility of the company. The purpose of this study was to test or analyze the effect of implementing green accounting on profitability in companies. This research was conducted in food and beverage companies in the 2020-2022 period. The sample used was 12 companies. This study uses quantitative data and applies Purposive Sampling as a sampling technique. The analysis was carried out through the Descriptive Statistics method, as well as classical assumption tests such as Normality, Multicollinearity, Heteroscedasticity, and Autocorrelation. In addition, Multiple Linear Regression Analysis was carried out with the T test, F test, and Coefficient of Determination using IBM SPSS Statistic 26 software. In partial testing using the T test, it was found that the impact of Green Accounting on Profitability was not significant, while Environmental Costs had a significant effect on Profitability. While in simultaneous testing using the F test, both factors, namely Green Accounting and Environmental Costs, significantly affect Profitability.



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 July 17<sup>th</sup> 2024

### Analysis of the implementation of green accounting in the food and beverage industry in north bogor district

Syaripah Hanun, Siti Maimunah, dan Agung Fajar Ilmiyono

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 \*Corresponding author, e-mail: syaripahrhan@gmail.com

#### Abstract

The analysis method uses validity, reliability, classical assumption tests, and the Independent Sample T-Test (difference test). Meanwhile, the type of research used is an explanatory survey with comparative statistical techniques, with the research object focusing on the application of green accounting with proxies for environmental awareness, environmental responsibility, environmental accounting reporting and environmental audits. Data was collected through filling out a questionnaire. The research results show that there are no significant differences in the implementation of green accounting related to environmental awareness, environmental responsibility, environmental accounting reporting and environmental audits. The implications of the results of this research provide useful insights for the government, companies and academics in understanding and improving the implementation of green accounting in the context of the food and beverage industry in North Bogor. With the lowest mean Environmental Audit score, companies are advised to increase involvement in evaluating and improving environmental performance

#### Keywords:

Environmental Awareness, Environmental Responsibility, Environmental Accounting Reporting, Environmental Audit.

#### Introduction

The food and beverage industry is the sector with the highest income value and is the highest sector with a value of 1,2 quadrillion compared to other sector. The following is data on food waste production in ASEAN countries in 2021:





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### Comprehensive Marketing Strategy : SMEs Level of Furniture Industry

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\*Corresponding author, e-mail: : putri29september@gmail.com

#### Abstract

The furniture sector has witnessed significant expansion, with a substantial increase in the number of enterprises across all scales, ranging from micro to large. This surge in numbers indicates a rise in rivalry within the industry. In this competitive environment, every company formulates a marketing strategy, which is a carefully devised plan to effectively address the customer's requirements and wishes. The aim of this study is to elucidate the marketing strategy implemented by Rafif Teknik's Furniture, a prominent microenterprise in the furniture industry, and to assess the state of the furniture sector. An analysis using VRIO Analysis findings Google ads and Facebook ads are strategies that pertain to how a furniture company promotes its business and easily reaches its customers. This strategy is classified as a sustained competitive advantage, which refers to a long-term competitive edge. For Porter's five forces highlights the need for differentiation among companies because the level of competition is high. The company should be able to expand its specialization beyond product manufacturing, such as offering product repairs, design services, and product delivery. This is done in order to attract customers' attention by differentiating the business and creating excellent value for customers, so that this difference holds significance in the eyes of customers. In order to ensure the company's stability amidst competition, implementing google ads and facebook ads to make more customers know company website and show range of different business characteristics on it, allowing customers to easily compare the excellent business their offerings with the offerings from competitor furniture companies.

#### Keywords:

Marketing Strategy, VRIO Analysis, Competitive Strategy, Five Forces Porter, Delphi Technique.

#### Introduction

Industrial development in Indonesia is advancing, shown in the growing number of sectors and

