



E-ISSN: 2830-0637

SCIENTIFIC FRAMEWORK AS INITIATOR OF CHANGE IN POST-PANDEMIC CRISIS

PROCEEDING

UNIKOM International Conference on Business, Economics, Social Sciences & Humanities (ICOBEST) 2023



PROFESSIONS and

ORGANIZATION

MANAGEMENT & ACCOU

MAJCAFE (ISSN 1511-2802)

Clarivate Web of Science



Proceeding of The International Conference on Business, Economics, Social Sciences, and Humanities Volume 4, Maret 2023

Organizing Committee

Conference Chair

Dr. Poni Sukaesih Kurniati, S.IP., M.Si.

Steering Committee

- 1. Dr. Lia Warlina, M.Si.
- 2. Bobi Kurniawan, S.T., M.T.
- 3. Senny Luckyardi, S.P., MM
- 4. Ferry Stephanus Suwita, ST., MT.

Reviewer:

- 1. Prof. Dr. H. Eddy Soeryanto Soegoto (Universitas Komputer Indonesia)
- 2. Dr. Suryanto, S.E., M.Si (Universitas Padjadjaran)
- 3. Dr. I Made Sumada, Drs., M.M. (Universitas Ngurah Rai)
- 4. Dr. Tunggul Sihombing, Drs., M.Si. (Universitas Sumatera Utara)
- 5. Dr. Muhammad Riduansyah Syafari (Universitas Lambung Mangkurat)
- 6. Tatan Tawami, M.Hum,S.S (Universitas Komputer Indonesia)

Advisory Board and Scientific Committee:

- 1. Prof. Dr. Hj. Umi Narimawati, Dra., S.E., M.Si. (Universitas Komputer Indonesia)
- 2. Assoc. Prof. Dr. Ir. Herman S., MBA. (Universitas Komputer Indonesia)
- 3. Assoc. Prof. Dr. Agus Riyanto, S.T. M.T. (Universitas Komputer Indonesia)
- 4. Dr. Hetty Hasanah, S.H., M.H. (Universitas Komputer Indonesia)
- 5. Assoc. Prof. Dr. Sony Mulyawan Setiana, M.Pd. (Universitas Komputer Indonesia)
- 6. Assoc. Prof. Dr. Lilis Puspitawati, S.E., M.Si., Ak., CA (Universitas Komputer Indonesia)
- 7. Assoc. Prof. Dr. Ely Suhayati, S.E., M.Ak. (Universitas Komputer Indonesia)
- 8. Dr. Rahma Wahdiniwaty, Dra., M.Si. (Universitas Komputer Indonesia)
- 9. Dr. Dedi Sulistiyo S., M.T. (Universitas Komputer Indonesia)
- 10. Dr. Herwan Abdul Muhyi, S.IP., M.Si (Universitas Padjadjaran Bandung)
- 11. Dr. Candradewini, S.IP., M.Si.
- 12. Dr. Dina, S.IP., M.Si. (Univeritas Alghifari))

- 13. Dr. Supriyadi, S.E., M.Si (STIE STEMBI Bandung)
- 14. Assoc. Prof. Dr. Bakri Hasanuddin, S.E., M.Si (Universitas Tadulako Palu)
- Assoc. Prof. Dr. Budi S. Purnomo, S.E.,M.M., M.Si. (Universitas Pendidikan Indonesia Bandung)
- 16. Dr. Abshor Marantika, S.E., M.Si., M.M (STIMA IMMI Jakarta)
- 17. Dr. Abd. Rahman Pakaya, M.Si (Universitas Negeri Gorontalo)
- 18. Assoc. Prof. Dr. Dian Indiyati, S.H., S.E., M.Si. (Universitas Telkom)
- 19. Dr. Hj. Lilis Karnita Soleha, M.Si (STIE STEMBI Bandung)

Editor:

- 1. Dr. Lia Warlina
- 2. Dr. Eng Asep Bayu Dani Nandiyanto

Keynote Speakers :

- 1. Dr. Nikolay Megits (Webster University, United States)
- Dr. Tomas Chochloe, Ph.D (University of West Bohemia, Czech Republic)
- 3. Prof. Dr. Tan Peck Leong (Universiti Teknologi MARA, Malaysia)
- Dr. David Ahlstrom (The Chinese University Hong Kong, Hong Kong)
- 5. Dr. Gordana Pesakovic (Yorkville University, Canada)
- 6. Dr. Kankan Kasmana, S.Sn., M.Ds (Universitas Komputer Indonesia)

Publisher:

Universitas Komputer Indonesia Bandung, Indonesia

Editorial Staff Address:

Jl. Dipati Ukur No.112-116, Lebakgede, Kecamatan Coblong, Kota Bandung, Jawa Barat 40132 https://www.unikom.ac.id

Proceeding of The International Conference on Business, Economics, Social Sciences, and Humanities Volume 4, Maret 2023

List of Contents

Performance of Local Government Information System Applications (SIPD) and Internal Control Systems to Improving Quality Financial Reports
Lilis Puspitawati,, Deftania Ofita Liani, Muhammad Yusuf1
Social Media Strategy and Its Influence on Interest Digital Financial Transaction In The Tourism Business <i>Lilis Puspitawati, M. Fajrul A'lim, M. Taufan Nurfauzan</i>
Is Green Brand Knowledge Affected Green Purchase Intention on Instant Noodle Product in Bandung, Indonesia?
Erna Susilawati, Hanif Nurdiarkoro21
Impact COVID-19 Pandemic towards E-Commerce Sales Value and E-Grocery Sales Value in Indonesia
Widyawan, H Soegoto25
Analysis of Environmental Graphic Design: A Study Case from Hospital in Indonesia
Malik Abdul Aziz, M Syahril Iskandar
The Quantitative Model of the Business Success Based on Entrepreneurial Characteristics, Motivation and Business Ability
Agus Riyanto, Ismatul Maula, M. Yani Syafei, Gabriel Sianturi, and M Azka Fadhilla41
Problems of Small and Medium Enterprise (SME) in The Agriculture Sector in The Digital Era Towards National Food Security
Y Sutisnawati, L Hakim A Ajeng

Mass Media in The Socialization of E-Government Policiesabout Online Electronic Applications Services (E-Open)
T Rohmawati, O Solihin, Y Mogot, K P Aulia54
The Problems in Kaiwa Learning Faced by Students
D P Mardhatillah, S M Setiana
The Legitimacy of Wiretapping Results from the Komisi Pemberantasan Korupsi as Evidence in Corruption Cases Linked to Indonesian Legal Provisions
Hetty Hassanah
Transformational Leadership Model of Muhammadiyah Branch Leaders in Bandung District
Dewi Kurniasih, J.Erawan
Adaptive Reuse of Heritage Building "Roemah Kentang 1908 Restaurant" Bandung F Maharlika, S Zahra Mutifah
GAMPIL FOR PUBLIC : The Application for Licensing Services
Nia Karniawati, Rizki Adi Purnama95
Post-Pandemic Human Resource Management Strategy Through Work From Anywhere (WFA), Monitoring Employee Productivity and Skill Development
Irpan Bangga Nugraha, Dedi Sulistiyo Soegoto100
Corporate Criminal Responsibility for the Crime of Mixing LPG in the Perspective of Consumer Protection and Law Enforcement
Sahat Maruli Tua Situmeang
Return of State Financial Losses in an Effort to Realize Restorative Justice in Corruption Crime
Musa Darwin Pane 112

Proceeding Book of The International Conference on Business, Economics, Social ciences, and Humanities https://proceedings.unikom.ac.id/index.php/icobest/	E-ISSN 2830-0637 P-ISSN XXXX-XXXX
Human Resource Quality Strategies of Fulfilling the Needs for Digit	al Talent in Society 5.0.
Novriana, D S Soegoto	
Information Design for the Development of Aceh's Door Batik Patte	ern on Font Medium
Ahmad Nurzaeni Fauzi, Wantoro, Mauliza Salvina	
Critical Discourse Studies on Language and Identity of Social Actor Prime Minister Elizabeth Truss' Speech of Announcing Resignation	-
Muhammad Rayhan Bustam	
The influence of Cyberloafing behavior, Work-life Balance and Wo Building Construction Employee Performance	rk Environment on
Dony Ilham Purakusumah, Dedi Sulistiyo Soegoto	
Book Design as Tegel Information Media and Its History in Indones	sia
Wantoro, Eldhie Rutfi Milega	
Analysis Behavioral Financial Bias in Invesment Decision Making	
T.M.Kuntara, D.A.W Sya'roni	159
Does Loan to Deposit Ratio Affect Return on Asset? Evidence from	State-owned Banks
Hadi Purnomo,, Indah Sri Nurcahyani	170
The Effect of Hedonic Shopping Motivation and Shopping Lifestyle	on Impulsive Buying
S Hanafiah, H Soegoto	179
Organizational Behaviour through Human Resource Management a and Post-Pandemic COVID-19	and Performance During
S Valia, D S Soegoto	

Proceeding Book of The International Conference on Business, Economic Social ciences, and Humanities https://proceedings.unikom.ac.id/index.php/icobest/	s, E-ISSN 2830-0637 P-ISSN XXXX-XXXX
Strategy for Minimizing Tech Talent Turnover Through the Im Stock Ownership Plan	plementation of Employee
R F Putra, C Satari, R S Sidqi, S R Putri, A B D Nandiyanto	190
The Influence of Leadership Style And Work Motivation on En The Pandemic	nployee Performance After
Dhea Nurfa Setiani, Herman Soegoto	
Visual Rhetorical Studies Documentary It Might Get Loud	
Irwan Tarmawan, Muhammad Fariz Priamanggala	
Transformation of The Regional Symbol That Occurs in the Log Influence on Public Perception	go PERSIB and It's
A T Cahyadi, Wantoro, Y I Maulana	
Marketing Politics of Government to Encourage Participation in Programs	n Television Digitisation
Surya Eka Desayu, Hkikmat Mahi Mamat	
Case Study of Political Public Relations Model Information Cor Provinsi	nmission of West Java
Surya Eka Desayu, Hkikmat Mahi Mamat	
Advertising an Sub Culture Food: Arm Burger as 'Undergroun	d Meal'
Ivan Kurniawan, Dinar Lestari	
Marketing Strategy of HITS UNIKOM Radio to Improve Brand ERA	d Awareness in The Digital
N A Katresna, D A Wahab	
The Role of Perceived Value and E-Service Quality of E-Comm Electronic Word of Mouth (E-WOM)	erce Users to Build
Cikal Virgiawan Pratama, Deden Abdul Wahab Sya'roni	

Word Formation of Indonesian and English Used by Indonesian Children in Playing Online Games
Asih Prihandini, Haikal Ilya Muhammad 281
Emotional Intelligence and Work Stress Its Effect on Employee Performance
Lita Wulantika, Siti Nurhaliza Meilani, T.Handayani, Muhammad Razi Al Faruqi
Implication of Tipping on Services (a case study on Restaurant and Hotel Services in Tasikmalaya)
M. Yani Syafei, Dedi Rianto Rahadi , Gabriel Sianturi
Online Shop Minniers' Business Model Development Strategy Using the BCG Matrix Approach
G M Aulia, R Wahdiniwaty
The Influence of Leadership Style And Work Motivation on Employee Performance After The Pandemic
Dhea Nurfa Setiani, Herman Soegoto
Digital Communication Strategy Start-Up Psychology Service Bureau in Improving Consumer Self-Development
Melly Maulin Purwaningwulan, Muhammad Dwi Rizki
Vegetation Concept in Interior Space Design as Sick Building Syndrome Solution
Dina Fatimah, Achmad Rifa I
Song Lyrics Translation Project in Translation Class
<i>M. Ali</i>
Personal Branding Muslim Fashion on Tabriizhijab.idn
Alif Akbar Assiddiq, R Wahdiniwaty
Application of Government Accounting Standards in Government Financial Reporting

Social Criticism after the Pandemic Era on the Visual of the Truck Body
Adityo Baskoro Hardoyo
Visualization of Muslims in Video Game as a Leading Image of Islam for Society
Deni Albar, Citra Nurimbono
The Effects of Tokopedia Promoted Product on Indonesia Marketplace Customers
H A Aziz1, D A W Sya'roni
Psychological Segmentation Entitled Healing as a Promotional Communication Strategy Marketing
R Wahdiniwaty, NSS Sugiana
Leadership Style and Motivation Impact on Improve Teacher Performance
A D U Kulsum, R Wahdiniwaty
The Chaisani, K tranani wary
The Effect of Lecturer Certification on Improving Teaching Performance: A Case Study of Japanese Language Lecturers in West Java
S M Setiana, I M Yukasih, M Dirgandini, D S Halibanon
Color preferences in children's drawings in Taman Kanak-kanak Alquran Ash Shofa
Ade Nursayyidah, Yully Ambarsih Ekawardhani
The Effectiveness of Financial Technology and Financial Literacy on Financial Analysis for Small and Medium Enterprises
Inta Budi Setya Nusa, Juwita Sri Rahmawati
The Influence of Project Management Applications, Productivity and Work Environment on Discipline, Motivation and Work Results
Eldeast Jane Abdul Fitra, Rahma Wahdiniwaty
Impact of Visual Communication Design Study Program Curriculum Content on Consideration of Student Career Plans and Future
K. Kasmana, N. N. Annisya

Preserving of Hornbill Bird through 3-Dimensional Animation Clips
A T Cahyadi, R Fadillah, H Mulyana, Z F Ramdan
Impacts of Growing Number of Taxable Entrepreneurs on the Revenue of Value Added Tax
A. Febriansyah, RT. Aprilia, S. Gunawan
Dvandva and Appositional Compounds in the Food Menu on the Starbucks Cafe Website
R Trializa, MR Yuwita
Third Party Funds Affect the Net Income of Bank Syariah Indonesia (BSI)
Adeh Ratna Komala, Mari Maryati, Widia Santiyani, Fatya Febrianti Hinggis
The Meaning of the Emblem of the Bandung Raya Regional Government
Nurcahyo Eko Noviantono, Rini Maulina
Accountability through Public Sector Accounting and the Quality of Financial Reports
S D Anggadini, T Santika, R S P Agustin, M B A Dwiparna, E A Astiani, S Damayanti
Form of Warak Ngendhog in the Dugderan Tradition of Semarang
De Hafizh Kumara Rasyidu, Rini Maulina
Analysis of Environmental Graphic Design: A Study Case from Hospital in Indonesia
Malik Abdul Aziz, M Syahril Iskandar
A Study of Visual Background of Animal Crossing: New Horizons Game
Yuyun Wahyuni Abasi, Kankan Kasmana
Advertising Design Influence on Promotion Strategies and Consumer Purchasing Decisions
M F Fadilla, D A W Sya'roni

Senses and Emotion Experience at Aceh Tsunami Museum	
Ryanty Derwentyana Nazhar	5
Comparison of Spatial Planning of Sundanese Traditional Houses	
	-
Mutiara Silmi Muzaki, Tiara Isfiaty 527	'
Earning Management Practices and Tax Avoidance: An Empirical Evidence from Indones Banking Industry	ia
S K Rahayu, R N Azizah, F H D Handaya	ŀ
Visual and Creative Design Strategy for Promotion of Tourism and Culture in West Bandung Regency	
I Rochmawati, A Fadilah)
Impact of Macro Economic on Stock Return at BUMN Banking Period 2015-2022	
Mari Maryati, Adeh Ratna Komala, Rasyha Andini, Syakira Kiki Irawati 551	L
Nonverbal Communication as a Symbol of Love in Long Distance Relationship (LDR)	
Solihat Manap, Kezia Onggowidjaja Michelle)
Barongsai Form and Color at the Cap Go Meh Festival in Singkawang City	
Muammar Irsyadi, Yully Ambarsih Ekawardhani)
Indonesia Australia-Comprehensive Economic Partnership Agreement (IA-CEPA) Cooperation in Increasing Economic Growth after the Covid-19 Pandemic	
Henike Primawanti, Rifda Alviani Khoirunnisa, Azizah Tisnakusumahnita, Diyat Nurrahman	5
Indonesia's Economic Diplomacy at the G20 Summit	
Henike Primawanti, Yasmin Khairunisa, Nur Khalida, Ismail Daffa	Ĺ
110000 1 maanaana 1000000 11000 11000 1100 110000000 1000000	

Knowledge Management, Intrinsic Motivation, and Competence Impact on Employee Performance Analysis (Study of Employees in the Technician Section at a Material Handling Company in Jakarta)
I Budiarti, R Burhanuddin 591
An Error Analysis of the Perception Based on Accent in Japanese
A Arianingsih, M F K Musyaafa
Discourse between Criminalization and Marginalization (Teks Analysis)
Solihat Manap, Hidayat Imansyah 611
The Anatomy of a Metaphor Simple Seating Facility Furniture with Narrative Methods <i>Cherry Dharmawan, Revina Zahra</i>
The Analysis of Ellipsis in a Pair of Silk Stockings A Short Story by Kate Chopin
Juliana Karin, Juanda
Alternative Policy Management Framework in Determination of Long-Distance Travel Permit Based on Covid-19-like Symptoms Using Data Mining
E S Soegoto, Y Handoko, Wantoro, R Wahdiniwaty, S S Aulia, D Fatimah
A Need Analysis for Kanji Learning Applications
K Ramadhan, S M Setiana
Strengthening Business Success using Entrepreneurial Personal Independence and Entrepreneurial Competence
Muhammad Iffan, Rizal Firmansyah, Windi Novianti
The Empowerment Effectiveness through the Family of Hope Program (PKH)
Rino Adibowo, Eka Nuryanti Dewi, Gilang Muhamad Faris, Dewi Nurdamaiati, Mochamad Daffa Fahlevi, Gaya Prakasa Hartanto, Ahmad Syahrul Mukarom

The Government's Role in Increasing Millennial Farmers through Technology

Rino Adibowo, Edo Rahmad Hidayat, M. Riza Hamsyari, Tika Mutia Rahayu, Anak Agung Ayu
<i>Ditha P</i>

The Government's Role in Increasing Millennial Farmers through Technology

Rino Adibowo, Edo Rahmad Hidayat, M. Riza Hamsyari, Tika Mutia Rahayu, Anak Agung Ayu
<i>Ditha P</i>

Personal Pronoun Translational Shifts in Anime Translations
H H Hasna, M Ali
The Influence of Health Development on the Quality of Human Resources in the City of Bandung
P S Kurniati, T K Nisa , M SAl Amin
Government Regional Strategies in Tourism Development in the Nusa Tenggara Barat Province Post-Pandemic
P S Kurniati, M SAl Amin, T K Nisa
UMKM in Improving The Economy of Rural Communities
Nia Karniawati, Nafisa Nurfatin, Enrico Cristian, Yayan Karyana
Interaction between Community and Local Government in Evaluation Policy of Regional
Regulation about Funeral Service Retribution
Dewi Kurniasih, Abdillah Thohir
Yakuwarigo and Style Shifting in the Anime Genjitsushugi Yuusha no Oukoku Saikenki
<i>R T Adipura, A Arianingsih</i>
K I Aaipura, A Arianingsin
Sociology of Government in The Study of Service Quality Parking Permit Management in
Department of Investment and One Door Integrated Services of Bandung City through The GAMPIL for Public Application

Dewi Kurniasih, Herlangga Herdin Pratama	
--	--

Analysis of United States Cyberpower Domination through the Cloud Act on Data Security in Europe
D Triwahyuni, Y W Nugraha, I R H Permana, Z A Falentino
Adolescents' Knowledge and Perception of Traditional Food Products Typical of Banten Gipang PD Laila
Y A Ekawardhani , Holif Maulia
Cyber Espionage of F-15 Fighter Jet Data Impact To U.S. – China Relations
D Triwahyuni, M Azhar, D Cahya, R Andika
The Role of Nato in Enhancing Ukraine's Cybersecurity during Times of Conflict
Dewi Triwahyuni, Leonardo Valentino, Nenden Nurmutiasari Amada, Harya Bustami
The Impact of the Covid-19 Pandemic on the Development of Economic Regionalism in South East Asia
A Darmayadi757
The Effectiveness ASEAN Political Security Community (APSC in The Implementation of ASEAN Convention on Counter Terrorism (ACCT) to Combat Terrorism in Southeast Asia
A Darmayadi, A Ibrahim, W. L Clariza
Visual Rhetorical Studies Documentary It Might Get Loud
Irwan Tarmawan, Muhammad Fariz Priamanggala775
Building Indonesian Nation Branding Through Indonesia Spice up The World and Its Effect on Indonesian Spice Exports to African Region
A Darmayadi, N Ibrahim, D P M Azhari, D S Ulfah787
The Potential of Developing Bread Fried Ciptamas Brand Identity to Increase Sales
Cheka Handi Despianda S, Adityo Baskoro Hardoyo

Model Design of Sales Accounting Information System for Utara Game's Store
Najla, Supriyati
Substate Actor and Implementation of Sustainable Development Goals: Bandung City's Paradiplomacy Practices in Water Leakage
Henike Primawanti, Windy Dermawan, Sri Vania Rahman, Zahra Afifah Khurrahman 817
The Main Character's Conflicts in Maleficent: An Allegory for Coping Mental Crisis after Pandemic
Fira Lestari, Retno Purwani Sari
Portrait of Id, Ego, and Superego on 'Dear no One' by Tori Kelly: The Understanding for Stress Management
Hani Zakkiyah, Retno Purwani Sari
Cultural Components of Film COCO: A Mexican Heritage Multicultural Culture
Vivi Fauziah, Retno Purwani Sari
How Clause Relationships in Narrative Relieve Children from the Covid-19 Crisis
Nurin Fadhila Fasya*, Retno Purwani Sari
The Representation of Food as Power Struggle in the Menu
Nungki Heriyati, Silvi Munawaroh 862
Corporate Crime in Illegal Fishing Practices and Its Enforcement in Indonesia
Imas solehayati, Sahat Maruli Tua Situmeang
Character Development of Arisu Ryohei from Alice in Borderline
Zainab Zahratunissa, Nungki Heriyati

The Economic Impact for Indonesia from The War Between Russia and Ukraine
Aelina Surya, Savitry Aditiany, Shelsa Ekasara Nurhalimah, Rivaldi Rizki Ramdani
Comparative Analysis of Digital Economy in Lao PDR and Malaysia: An Overview
S O Putri, R R Ramdani, P T Sonjaya, S R Valarian, R Andika, H Bustami
Visualization Analysis of Sung Jin-Woo's Character in Solo Leveling Comics
N.A. Dzakir, S.I.P. Persada
Analysis of the Use of Excessive Graphic Design Elements on 77Th Independence Day Posters
S.I.P. Persada, M. Najibulloh
Illocutionary Utterances Containing Prepositions in Last Christmas Film 2019
Eneng Rere Prihartini, Juanda
The Literary Appreciation Level of Students
Fenny Febrianty, Muhammad Hafiz
The Impact of Fulfilling Social Needs in Anime Yagate Kimi ni Naru
Rivany Destie Sholihah, Fenny Febrianty
The Husband's Expression of Love in the Shin Atashin'chi Anime
Bilqis Rifkah Oktaviani, Fenny Febrianty
Dark Effects in Ankoku Joshi Movie
Rifqy Adiyatama Wahyu, Fenny Febrianty
Political Interests of The Regional People's Representative Council (DPRD) In The Making of Regional Regulations
Tatik Rohmawati, Nandang Alamsah Deliarnoor, Samugyo Ibnu Redjo, Mudiyati Rahmatunissa, Utang Suwaryo

Prototype Accounting Information System of Revenue in Kindergarten Permata Bandung
Dony Waluya Firdaus, Bilqis Khoerunisa
Visual Analysis of Totoro's Character in The Film My Neighbor Totoro
Luthufunnisa Rizkya, Irwan Tarmawan
Viewing Mexican Tradition of "Dia De Los Muertos" in The Animation Film "Coco"
Rahma Putri Ramadianti, Irwan Tarmawan
The Influence of Leadership Style And Work Motivation on Employee Performance After The Pandemic
Dhea Nurfa Setiani, Herman Soegoto
Viewing Mexican Tradition of "Dia De Los Muertos" in The Animation Film "Coco"
Rahma Putri Ramadianti, Irwan Tarmawan
Criminal Law Enforcement Against Digital Financial Services Sector Companies for Misuse of Consumer Personal Data
Ananda Putri Nur Amalina, Sahat Maruli Tua Situmeang 1005
Visual Rhetorical Studies Documentary It Might Get Loud
Irwan Tarmawan, Muhammad Fariz Priamanggala 1012
Communication Design Education Oriented Vocational Curriculum Framework
Rini Maulina 1028
In The House of Tom Bombadil: A Traumatic Healing Therapy at Home
Reynaldi Christian Yapto, Juanda 1037

Representation of Women's Beauty in Kosé Sekkisei White UV Emulsion	
R. Ramdani, M. Ali 1043	
Legal Consequences of Unlawful Act in E-Commerce	
Hetty Hassanah, Muhammad Margani 1049	
Youth Political Participation in The Digital Age: Preparing A New Society of Good and Smart Digital Citizens	
Prima Roza, Epin Saepudin, Gregorius Prasetyo Adhitama1060	
Development Strategy for Micro Small and Medium Enterprises in the Digital Era	
RN Nurvana, EP Wijaksana, I Fargani and SA Insani 1065	
Exhibition Space Management of Chiharu Shiota as Museum MACAN's Becoming a Child- Friendly Museum	
Tiara Isfiaty 1075	



Corporate Criminal Responsibility for the Crime of Mixing LPG in the Perspective of Consumer Protection and Law Enforcement

Sahat Maruli Tua Situmeang

Fakultas Hukum Universitas Komputer Indonesia (FH UNIKOM) Jl. Dipati Ukur No. 112-116, Lebakgede, Kecamatan Coblong, Kota Bandung, Jawa Barat 40132 sahat@email.unikom.ac.id

UNIK@

Abstract. This study aims to find out how the criminal responsibility of agents of mixed 3-kilogram LPG gas is in the perspective of consumer protection and to find out what aspects encourage the misuse of LPG gas by mixing mode. The research method used is normative juridical and by using a statutory approach. The results of the study show that agents can be held accountable for their mistakes, namely misusing LPG cylinders and their contents where this is detrimental to society as consumers as stipulated in Law Number 22 of 2001 concerning Oil and Gas in conjunction with Article 55 of the Criminal Code through vicarious liability .The aspect that encourages the misuse of 3-kilogram LPG gas is due to social inequality, especially in the economic sector, which is then exacerbated by the condition of the subsidy policy that is not on target as a factor in the occurrence of crime. Based on this, it shows that the low quality of law enforcement is passive and the lack of supervision of the distribution of subsidized LPG gas, therefore it is important to change the subsidy system and increase supervision of the distribution of subsidized LPG gas through evaluating the distribution of subsidized LPG gas to the community so that it is right on target and prevents any victims of LPG gas abuse.

1. Introduction

The selling price of LPG gas has been set by the government, which cannot exceed the Highest Retail Price (HET) of IDR 16,500. However, in practice in the field, there are many LPG selling agents who commit fraud in order to get multiple profits. Unfair competition carried out by Agent level actors to play games on the selling price of LPG gas and even the volume of LPG gas. The fraud was committed by transferring a 3-kilogram gas cylinder to a 12-kilogram gas cylinder. By injecting it using a thick round iron pipe that has been modified, in addition to that by pitting the heads of the two gas cylinders and facing them together and placing them and then cooling them, the 3 kilogram gas uses ice cubes with the aim that the gas will evaporate and the existing gas at 3 kg it switches to a 12 kg gas cylinder, as well as a scale to weigh the results of the concoction. Usually, the contents of the gas that are mixed are reduced by 0.5 kilograms per tube. So after being aspirated the contents of the 12 kilogram gas cylinder are not full 12 kilograms.[1]

The discussion related to dispensing LPG is not a new topic, previous research related to the misuse of LPG, among others:



- 1. Irfansyah Munthe, in a 2019 review journal entitled juridical analysis of counterfeiting of fuel oil and natural gas (case study of Medan district court decision No. 922/Pid.B/L.h/2018/MDN);
- 2. Marliana Siregar, in her 2020 thesis entitled the role of the police in handling the crime of mixing LPG gas;
- 3. Dimas Putu Passadena Viallli, Ketut Sudiatmaka, Komang Febrinayanti Dantes, in a 2021 review journal entitled Implementation of Article 23 paragraph (1) of Law Number 22 of 2001 concerning Oil and Natural Gas Regarding Illegal Retail Fuel Sales in Sangsit Village, District Buleleng'
- 4. Albert Yusuf Dien, Nurlaila Suci Rahayu Rais, Anggi Rechandini, in a 2018 study journal entitled development of an information system for monitoring elpiji gas transactions for PT. Amrin Jami Indonesia Tigaraksa;
- 5. Siti Firda Nurhaliza, in her 2021 thesis scientific work entitled Legal protection for consumers for the sale of mixed gas produced by PT. Cahaya Maung Banten is connected with Law Number 8 of 1999 Juncto Law Number 22 of 2001 concerning Oil and Gas.

The first study discusses the disparity factor (difference in price range) of governmentsubsidized LPG compared to non-subsidized LPG which results in the emergence of vulnerability to counterfeiting practices. The second study discusses the role of the police in handling criminal acts of mixing LPG (Liquified Petroleum Gas) located at the investigation and investigation stage. The third study discusses the implementation of Article 23 Paragraph (1) of Law Number 22 of 2001 concerning Oil and Gas Related to Illegal Retail Fuel Sales in Sangsit Village, Buleleng Regency, which did not run optimally because almost all retail fuel sellers in Sangsit Village did not have permits. business. The fourth study discusses the location of bases that are far apart causing difficulties in terms of control and evaluation of transactions. The fifth study discusses the implementation of gas distribution in Karang Timur Village, Karang Tengah District, the Defense and Security Complex, in this case it is not in accordance with the distribution. While the research conducted by the author is to find out how the criminal liability system is for agents who commit fraudulent acts in the perspective of consumer protection and what aspects encourage the misuse of LPG gas by mixing or mixing it.

Based on this, it shows that there were legal events which were certainly not without cause, moreover these events resulted in losses and even fatalities which due to fraudulent actions resulted in explosions from concocted LPG cylinders. Through this research, it is hoped that it can contribute ideas regarding the application of law relating to fraudulent acts through mixing LPG by understanding how the criminal liability system for agents who commit fraudulent acts in the perspective of consumer protection and what aspects encourage the misuse of LPG gas by mixing or clone. In this study using a statutory approach as a reference in determining an act regulated in Law no. 22 of 2001 concerning Oil and Gas as well as legal theory and doctrine as a knife for analysis, so that a suggestion is obtained as an alternative solution to be offered.



2. Method

This paper uses normative legal research methods because the focus of the study departs from norms, regulations, legal theory and therefore has the task of systematizing positive law, using approaches: statutory approaches, conceptual approaches, and analytical approaches. The technique of tracing legal materials uses document study techniques, and research analysis uses qualitative analysis. This research method is descriptive with the type of normative juridical research, using a statutory approach and a conceptual approach.

3. Results and Discussion

1. Criminal Liability of 3 Kilograms of Mixed LPG Gas Agents in the Perspective of Consumer Protection

Indonesia as a rule of law state is clearly stated in the 1945 Constitution (UUD 1945), in Article 1 paragraph (3) which then becomes a logical consequence of a rule of law state being able to realize the supremacy of law as one of the prerequisites for a rule of law state. An important task of a state administration activity that has principles as a rule of law is to determine a policy which is then used as the basis for controlling state activities in achieving its goals. The product of a legal policy has responsibilities that are not limited to legal experts, but also to other state institutions. The Government's policy regarding the policy of converting kerosene to LPG (Liquified Petroleum Gas) is the result of a consideration of saving public budget spending and simultaneously reducing policy, but in implementing this policy it turns out to be experiencing problems, such as the low quality of passive law enforcement and the lack of oversight of subsidized LPG distribution. Subsidies are an idea or a breakthrough to help poor people so that at least people in this group are helped economically and can live properly.[2]

Consumer rights always go hand in hand with the obligations that must be carried out by business actors. In trading their business, business actors are required to fulfill consumer rights and carry out the obligations as stipulated in Article 7 of Law Number 8 of 1999 concerning Consumer Protection. Business Actors are charged by the consumer protection law to carry out the obligations as stated in Article 7 UUPK. One of the rules governing the provision of protection for consumers is regulated in Article 4 of Law Number 8 of 1999 concerning Consumer Protection which forces business actors to prioritize consumer rights in trading goods and/or services marketed to consumers. In Law Number 8 of 1999 Article 1 paragraph 2 it is stated that a consumer is the end user of an item marketed by a business actor, in trading goods and/or services a business actor sometimes trades goods that are not the same as the goods and/or services previously offered to consumers, this will cause losses so that consumers in this case need protection so that the rights they have are not simply not fulfilled by business actors. Article 4 of Law Number 8 of 1999 burdens business actors with fulfilling consumer rights as follows: in trading goods and/or services, business actors sometimes trade goods that are not the same as the goods and/or services previously offered to consumers, this will cause losses so that consumers, in this case, need protection so that their rights are not simply fulfilled by businesses. Article 4 of Law Number 8 of 1999 burdens business actors with fulfilling consumer rights as follows: in trading goods and/or services, business actors sometimes trade goods that are not the same as the goods and/or services previously offered to consumers, this will cause losses so that consumers, in this case, need protection so that their

UNIKOM

rights are not simply fulfilled by businesses. Article 4 of Law Number 8 of 1999 burdens business actors with fulfilling consumer rights as follows:[3]

- a. The right to comfort, security and safety in consuming goods and/or services;
- The right to choose goods and/or services and obtain said goods and/or services in accordance with the exchange rate and the conditions and guarantees promised;
- c. The right to correct, clear and honest information regarding the conditions and warranties of goods and/or services;
- d. The right to have their opinions and complaints heard about the goods and/or services used;
- e. The right to obtain advocacy, protection and efforts to resolve consumer protection disputes properly;
- f. The right to receive guidance and consumer education;
- g. The right to be treated or served correctly and honestly and not discriminatory;
- h. The right to receive compensation, compensation and/or reimbursement, if the goods and/or services received are not in accordance with the agreement or not as they should be;
- i. The rights regulated in other statutory provisions.

The consumer's right to obtain information is part of the many consumer rights, as stated in Article 4 of Law Number 8 of 1999 concerning Consumer Protection (UUPK). In addition to Article 4 of the UUPK, besides that there is also Article 7 of the UUPK which emphasizes that business actors also have an obligation. When viewed from the phase of the dispute, this dispute occurs in the pre-transaction and transaction phases.[4] The pre-transaction phase means violations prior to the occurrence of transactions between business actors and consumers. Violations in this phase occur when a business actor injects a 3 kg LPG gas cylinder into a 12 kg LPG gas cylinder, and flushes the valve of the LPG gas cylinder using hot water to make it firm again until the LPG gas process is traded to the public. Violations that occur in the transaction phase are violations that occur when business actors and consumers make purchases. Violations in this phase occur because business actors have sold/traded goods that are not suitable for trading because they are no longer in accordance with the quality and standard of the LPG gas purchased by the consumer, where the contents are no longer in accordance with the label on the LPG gas.[5] Based on the Consumer Protection Act, protection for consumers is as regulated in Article 4 of Law Number 8 of 1999 concerning Consumer Protection. Elpiji gas cylinders that are not perfect or not in accordance with SNI standards are of course very dangerous to safety and cause harm to the community as consumers who use LPG gas cylinders.

If the crime is correlated with the crime of Oil and Gas in accordance with the provisions of Law Number 22 of 2001, namely as formulated in Article 52, Article 53, and Article 55. Article 52 of Law no. 22 of 2001 prohibits exploration and exploitation. Furthermore, Article 53 regulates the prohibition of processing either in the form of storing or distributing/selling

without permission. Furthermore, Article 54 regulates the prohibition against counterfeiting fuel and natural gas. Furthermore, the prohibition of general surveys without rights is regulated in Article 51. The provisions of these articles are emphasized in the Criminal Code which stipulates that violations and or crimes against fuel and natural gas are applied to the provisions as in Law Number 22 of 2001.

UNIK®I

As for the criminalization of actions in the form of abuse of Subsidized LPG in Law no. 22 of 2001 concerning Oil and Natural Gas, are as follows: The act of refining carried out by actors by transferring 3 kilograms of LPG gas into 12 kilograms of LPG gas cylinders is an act of management without permission. Then the LPG gas cylinders that have been tampered with are stored and transported for distribution to the public where the LPG gas cylinders use fake seals so that the product appears to be genuine or correct. From the provisions of several articles in Law no. 22 of 2001 mentioned above, is a licensing crime which includes permits for Processing, Transportation, Storage and Trading of BBM in general, and the crime of imitating or falsifying BBM and Natural Gas.

In the elucidation of Article 55 it is stated that: "... what is meant by abuse is an activity that aims to gain personal or business entity benefits in a way that is detrimental to the interests of the community at large and the state, such as among others activities of mixing oil fuel, deviations in the allocation of fuel Oil, transportation and sale of fuel oil abroad. So, for business entities and the public who misuse subsidized 3 kg LPG can be charged with the criminal provisions above if the elements of a crime in the article are fulfilled.

According to Muladi, corporate justification can be accounted for based on the following matters:[6]

- 1) On the basis of an integralistic philosophy, namely everything should be measured on the basis of balance;
- 2) On the basis of kinship;
- 3) To eradicate anomie of success (success without rules);
- 4) For consumer protection; And
- 5) For technological progress.

According to the theory of imputation, the relationship between management or employees as physical actors and the corporation is the main thing, in the sense that employees must act within the scope or part of the job for the benefit of the corporation. Thus the corporation is responsible for the intentions and actions of its employees. The use of the principle of vicarious liability is associated with the superior respond theory and alter ego theory. According to respondeat superior theory, corporations can be held accountable according to criminal law, if corporate agents commit crimes within their scope of work and are intended to provide benefits to the corporation. There are 3 elements that must be fulfilled so that a corporation can be held accountable for the actions of its agents, as stated by Sigid Soeseno who quoted Sanford H. Kadish's opinion, namely:[7]

1) The corporate agent commits a crime;

- 2) The crime was committed within the scope of his authority; And
- 3) With the aim of corporate profits.

Based on this, the actions of an agent who mixes LPG gas can be held accountable to the agent if the agent enjoys the benefits of this action, but if the agent does not know and does not enjoy the benefits achieved from the act of mixing LPG gas, then the one who can be held criminally responsible is the perpetrator or employee who commits the act of mixing the LPG gas.

UNIK@I

2. Aspects That Drive the Misuse of LPG Gas in the Mixing Mode

Indonesia is a state of law. The role of law is vital to regulate the interests of human beings in society. Law is a reflection of a civilization so that law cannot be separated from human life and its needs.[8]

One of the needs of today's society that must be owned and most sought after is LPG (Liquefield natural gas). In this modern era, gas fuel is widely used by the public because it is more efficient, cheap and time-saving compared to other fuels. Because of the great interest of the people who use LPG gas, it makes entrepreneurs become gas agents.[9]

Oil and natural gas are natural resources that are controlled by the state and have an important role in the national economy so that their management needs to be carried out as optimally as possible. In an effort to create oil and natural gas business activities in order to achieve increased people's prosperity and welfare, Law Number 22 of 2001 concerning Oil and Gas has been stipulated.[10]

According to Abdul Syani, the factors that can lead to criminal acts are generally divided into two factors, namely factors that originate within the individual (internal) and factors that originate outside the individual himself (external). These factors include:[4]

1) Internal factors are factors that come from within the individual which include:

- a. Specific characteristics of individuals such as: emotional power, low mental and anomi.
- b. General characteristics of individuals such as: age, gender, position in society, education and entertainment.
- 2) External factors are factors that are based on the external environment of the human self (external), especially matters that have a relationship with the emergence of crime. It is the influence of these external factors that determines for a person to lead to other evil deeds:[12]
 - a. Economic factors, influenced by high living needs but low economic conditions.
 - b. Environmental factors, influenced by the environment in which they live.

Based on this, the factors that encourage the misuse of LPG gas include:

Internal factors:

- 1) There are unscrupulous LPG gas bases who violate legal regulations regarding the distribution of subsidized LPG gas;
- 2) There are many illegal subsidized LPG retail outlets;



External factors:

- 1) There is a price disparity;
- 2) Lack of information regarding the supply and distribution of LPG gas;
- 3) Lack of supervision from the Government and Pertamina on the distribution of subsidized LPG gas;
- 4) Passive law enforcement officials, waiting for reports, even though they are not criminal offenses.

The crime of mixing LPG gas is an act that is very detrimental and even causes loss of life and is a criminal act. Crime is an act that is prohibited by law and violation is punishable by sanctions. On the other hand, crime as a psychological problem means human action. Crime is also a complex phenomenon that can be understood from many different angles. That's why in our daily life we can catch various comments about a crime event that are different from one another. Athe existence of social inequality, especially in the economic sector, which is then exacerbated by the condition of subsidy policies that are not on target, increases the crime of mixing LPG gas which is very detrimental. This shows that the low quality of passive law enforcement and the lack of supervision over the distribution of subsidized LPG gas.

4. Conclusion

Enforcement of the criminal law against the sale of LPG gas as stipulated in Law Number 22 of 2001 concerning Oil and Gas and the application of Law Number 8 of 1999 concerning Consumer Protection against perpetrators of mixing LPG gas does not provide a deterrent effect, meaning that the effectiveness of the law has not materialized. Apart from the legal substance in law enforcement efforts, it is also important to optimize supervision in the distribution of LPG gas through the active role of law enforcement officials together with the public in prevention and mitigation efforts. Based on this, it is important to change the subsidy system and increase supervision of subsidized LPG gas distribution through evaluating the distribution of LPG gas subsidies to the public so that they are right on target and prevent victims of LPG gas misuse.

Acknowledgement

The author expresses his deepest gratitude to the Chancellor of the Indonesian Computer University and the ICOBEST committee who have helped publish the author's article through ICOBEST activities.



References

[1] Munthe, I. Analisis Yuridis Terhadap Pemalsuan Bahan Bakar Minyak Dan Gas Bumi

[2] M. Handajani, "Analisis Gradien Kepadatan Penduduk Dan Konsumsi Bbm," Anal. Gradien Kepadatan Pendud. Dan Konsumsi Bbm, vol. 11, no. 2, pp. 141–148, 2009.

U. H. Pidana, "Jurnal Legal Reasoning," vol. 5, no. 1, pp. 41-53, 2022.

[3] Mutiara, R. C. (2022). Perlindungan Hukum Bagi Konsumen Terhadap Beredarnya Gas Lpg Oplosan Di Kartasura, Sukoharjo, Jawa Tengah. *JLR-Jurnal Legal Reasoning*, *5*(1)

[4] Janus Sidobolak, *Hukum Perlindungan Konsumen di Indonesia*, Bandung, PT. Citra Aditya Bakri, 2014

[5] S. B. Winda Gadis Sukardi, "Perlindungan Hukum Terhadap Hak Konsumen Atas Informasi Pada Label Gas Lpg (Studi Putusan Pengadilan Negeri Boyolali Nomor 2 / Pid . Sus / Pn . Byl)," *J. Huk. Adigama*, vol. 3, no. 1, pp. 1–18, 2020.

[6] Y. Krismen, "Pertanggungjawaban korporasi dalam kejahatan ekonomi," *J. Ilmu Huk.*, vol. 4, no. 1, pp. 133–160, 2014.

[7] Y. Krismen, "Pertanggungjawaban korporasi dalam kejahatan ekonomi," *J. Ilmu Huk.*, vol. 4, no. 1, pp. 133–160, 2014.

[8] E. A. Amiarso, "Pertimbangan Diskresi Kepolisian Dalam Penanganan Kasus Tindak Pidana Minuman Keras Di Yogyakarta," *Indones. J. Crim. Law Criminol.*, vol. 2, no. 1, pp. 54–65, 2021, doi: 10.18196/ijclc.v2i1.11562.

[9] A. Munte and H. Jonathan Sibarani, "Pengaruh saluran distribusi, keunggulan produk, dan persediaan produk, melalui keputusan pembelian pada PT. Tasya Gasindo Medan," *J. Paradig. Ekon.*, vol. 16, no. 1, pp. 109–122, 2021, doi: 10.22437/jpe.v16i1.12084.

[10] P. Studi, S.-I. Hukum, F. I. Sosial, and U. N. Surabaya, "Header halaman gasal : Penggalan Judul Artikel Jurnal UPAYA PENANGGULANGAN TINDAK PIDANA PENIMBUNAN BAHAN BAKAR MINYAK BERSUBSIDI JENIS SOLAR OLEH KEPOLISIAN RESOR KOTAWARINGIN TIMUR, KALIMANTAN TENGAH DI SAMPIT Teddy Surya Patti Header halaman gasal : P," no. 2, pp. 1–16, 2014.

[11] Syani, A. (1987). Sosiologi Kriminalitas. Bandung: Remaja Karya

[12] Syani, A. (1987). Sosiologi Kriminalitas. Bandung: Remaja Karya