

ISBN 978-94-6252-611-2, ISSN 2352-5398

Proceeding

 **iC**  **BEST**

*International Conference on Business  
Economics, Social Sciences & Humanities*

November 22<sup>th</sup>, 2018  
Bandung - Indonesia



Published & Indexed by :



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## Religion and International Relations

Budi Mulyana

The purpose of this study was to enrich the theoretical study of international relations from a non-mainstream perspective. The study used qualitative research methods with data collection techniques through literature studies. The results showed that studies on international relations and religion can...

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## The Integrity of Public Accountant has Implications for Detecting Fraud in Conducting an Audit

Ely Suhayati

This study has a purpose to find out how much the integrity of a public accountant has implications for detecting fraud in conducting an audit. It used Structural Equation Modeling as the research method with 30 Public Accountants from 10 Public Accounting Firms in Bandung City as the respondents. The...

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## Tax Amnesty Policy as Tax Reform Foundation

Siti Kurnia Rahayu

Current economic condition in Indonesia has indicated the fiscal risks threatening the realization of the tax revenue. With the introduction of the global implementation of the Automatic Exchange of Information, has become a necessary measure for formulation of the Tax Amnesty policy. This study examined...

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## Hyperreality of Law Between Hoax and Enforcement of Law no. 19 Year 2016: an Actualization of Technology Shift Law Perspective

Musa Darwin Pane

The value of a reality existence is lost when fake news (hoax) is spread to all parts of law in Indonesia. The worst part is that as a result of this both law, technology and perception on

the truth are simulated in a distortion (manipulation). It is to this condition that Jean Baudrillard label as hyperreality....

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## Factors Education Towards the Presentation of Accounting Information

Sri Dewi Anggadini

This study aimed to identify and analyze the factors of education that affect the presentation of accounting information. The case study was conducted in Pharmaceutical wholesaler company (PBF) in Bandung City Indonesia. The method used in the research was a quantitative method by performing a linear...

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## Persuasive Strategy in Interactive Educational Games for Toddlers

Retno Purwani Sari, Cece Sobarna

The aim of this study is to explain the persuasive language styles representing game play by focusing on: (1) the linguistic forms; and (2) the type of speech acts, designing a particular persuasive strategy. This study applied pragmatic-stylistic perspectives along with a model analysis of Halliday's...

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## The Influence of Business Strategy Through the Management Accounting Information System to the Quality of Management Accounting Information - Evidence in Indonesia.

Lilis Puspitawati, Azhar Susanto

Managers as stakeholders use accounting for strategic management in implementing their business strategy in achieving competitive advantage. Currently, the implementation of strategic management accounting has used information technology known as management accounting information systems. This study...

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## Communication Behavior of "Statue and Painting" Artists

Sangra Juliano Prakasa, Novita Fitriana

This study aims to describe "Communication Behavior of An artist in making state and painting" which includes verbal and non-verbal communication and used descriptive qualitative method with interviews, observation and documentation as data collection techniques. The results of the study showed that...

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## Legal Aspect the Execution of Arbitration Online Decision in Domain Name Dispute

Hetty Hassanah, Eman Suparman

Domain name is one of the software in e-commerce as cyberspace activity that border less world. Issue arising from the activity in the virtual world is often to be a legal dispute, including unauthorized use of another person of the domain name currently become a legal dispute, and the settlement can...

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## The Impact of Motivation in Increasing Employee Productivity in College

Hadi Purnomo, Rahma Wahdiniwaty

The purpose of this research is to know the big impact of work motivation by employees against the productivity in college. The method that we use in this research is descriptive verification. The analysis unit is the employees of the College, namely Indonesia Computer University (UNIKOM) using the census...

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## Implementation of Recommendation Model for Determining the Marketing Area Location of Creative Industry Products

Rahma Wahdiniwaty, Eko Budi Setiawan, Deden A Wahab

Marketing of products from the creative industry needs to be done by the business actors by looking at several aspects, including the selection of locations or places to market their products. This research was conducted to provide a model that can be used by business actors in determining the most appropriate...



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## Trust and Loyalty Level of Online Transportation Users

Herman Soegoto

Main objectives of this research are to find out the trust level among Bandung citizens and the impact towards online based transportation users loyalty. This research is used combination of descriptives and verificative analysis, and the data came from 400 respondents in 30 districts, which located...

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## Language Structure in Virtual Class Program on Social Media

Asih Prihandini, Novian Denny Nugraha

The research is to find out what language style and structure delivered by the host (trainer/host) with the time limitations and what is the meaning of visual reality that exists in the media from the perspective of Multimodal theory. The research method used in this research is a qualitative descriptive...

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## Business Plan Analysis of Housing Company in Bandung

W.S. Suryatno, Herman S. Soegoto

The purpose of this research is to analyze whether the project X that was planned to be built by the developer is economically eligible. This research of feasibility used Net Present Value (NPV), Internal Rate Return (IRR), Payback Period (PP), Profitability Index (PI) and Cash Flow analysis methods....

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## The Interpretation of the Crime of Simulacra in the Concept of the Criminal Law Reformation

Sahat Maruli Tua Situmeang

How exactly the existence of the criminal law reformation in its reality, and the positive criminal law in Indonesia (KUHP) can solve the crime of simulacra problematics. To support this study, the author uses the juridical normative approach, by analysing the problems through the legal norms within...

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## Influential Factors on the Bank Employees's Performance

Mari Maryati, Deden Abdul Wahab Syaroni

The purpose of the research is to investigate the influential factors on the bank employee's performance. The study case was performed at a Government Bank in Indonesia in one of its branch in Bandung. The questionnaires were distributed to teller and customer service officer at the branch office of...

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## Potential Cooperation Between West Java Provincial Government and the City of Chongqing in the Framework of sister province

Andrias Darmayadi

The purpose of this research is to analyze opportunities and potential cooperation between the West Java Provincial Government and the City of Chongqing City in the framework of Sister Province. The method used in this research is a qualitative descriptive analysis method, which is a comprehensive method...

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## Propositional Analysis of Emotive-Word Characters in Animation Movie

Tatan Tawami

Propositional Analysis exposes words as not mere combination of phonemes, yet they represent one cognitive model over word choices. This paper suggests propositional structures of each emotive-word character and how they represent one's cognitive model through their concept of relations. In this qualitative...

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## The Influence Style of Leadership Head of Subdistrict to Public Servant Apparatus Ethic in Population Field

Dewi Kurniasih, Lala Lasmawati

The research purpose was to measure the influence style of the leadership head of the sub district on the ethics of public servants apparatuss in the Margahayu sub district. This research is uses explanative method and data analysis approach used is quantitative. The stages of this study consisted of...

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## Employee Burnout in Private University

Yayah Sutisnawati, Deden Abdul Wahab Syahroni

The aim of the research is to investigate how the extent the employee's burn out employees in Private University. The study case was conducted in this research by distributing questionnaires to 152 respondents in a Private University in Bandung. Quantitative method was used in this research with descriptive...

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## Legal Aspect of Micro and Small Enterprises (MSEs) in Rural Areas

Rino Adibowo

Small and Micro Enterprises (MSEs) in rural areas aims to know and analyze how MSEs knowledge in rural areas about the legal aspects. To know and analyze how the desire of MSEs in rural area in its development of MSEs in order to improve rural economy. The normative juridical approach method, which is...

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## Effectiveness Risk Assessment for Quality of Accounting Information System

Inta Budi Setya Nusa

The accounting Information systems (AIS) which is a tool used by management in decision making, so that the AIS function provides an important role in company information

management. In research, focus on how to effectively assess AIS risk using risk assessment: risk identification indicators, risk...

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## Analysis of Internal Audit Implementation in Private University

Wati Aris Astuti

internal conflicts between foundation managers and Higher-Education leadership have not been able to be properly resolved as the reason for the need for internal Audit. This study aims to assist universities in planning and implementing audits and evaluating the follow-up of audit results. The research...

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## The Analysis of Zakat Accounting Implementation on Amil Zakat Institutions in Bandung

Adeh Ratna Komala

The purpose of this study is to analyze the implementation of zakat accounting on zakat management organization in Bandung as a form of accountability to the muzakki. Zakat is a financial obligation having social and presenting a theological value (deity) which can be the backbone for society economy....

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## Decision Support System Analysis Performance Evaluation Lecturer Using Balanced Scorecard Method in a private University

Adi Rachmanto

The purpose of this study was to develop a decision support system. In analyzing system requirements, this study uses a balanced scorecard method based on four perspectives, namely: customer perspective, financial perspective, internal process perspective and growth perspective. The results of this study...

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## The Uniqueness of Influencer Marketing in The Indonesian Muslim Fashion Industry on Digital Marketing Communication Era

Melly Maulin Purwaningwulan, Asep Suryana, Uud ud Wahyudin, Susanne Susanne Dida

Influencer marketing is the one who managed to attract the attention of people on digital platforms, such as celebgram and vlogger. The advantages of social media that enable direct interaction with consumers have to lead to the use of influencer marketing as a trend to promote the brand. One industry...

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## The Effect of Motivation and Leadership Style Towards Work Performance at PT. Bank Negara Indonesia KCU Bandung

Panji Setya Depitra, Herman S. Soegoto

Employee performances are depended on a lot of factors. In achieving its objective, PT. Bank Negara Indonesia needs to consider factors that can affect employee's performance. Among them are motivation and leadership style. Motivation and leadership style are a few factors that can affect on employee's...

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## Determinants of Management Accounting Information Systems Quality on Management Accounting Information Quality

Yanuar Ramadhan

This study aims to investigate and analyze the quality of the management accounting information systems on the quality of management accounting information. The phenomenon that occurs in several companies in Indonesia shows that information system of management accounting at the company has not yet qualified...

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## Media Attention for Jerusalem Declaration: a Comparative Discourse Analysis on International Online Newspapers

Muhammad Rayhan Bustam

This study examines the discourse strategies used in the news headings in representing the public actors related to the case of Donald Trump's declaration to Jerusalem as Israel

Capital. The study employs Critical Discourse Analyze (CDA) to analyze the representation of political social actors in the...

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## The Influence Workload and Competence on Employee Performance in PT X Finance

Rizky Dhelvia

The purpose of this research was to determine the effect of workload and competence on employee performance. This research was conducted at PT X Finance using quantitative sample method take 70 respondents. Measurement data was done by distributing questionnaires using 5-point Likert scale. The analytical...

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## The Problems in Learning of Chookai

Soni Mulyawan Setiana, Anisa Arianingsih

This study was aimed to describe the problems faced by students in learning Chookai and how the efforts of lecturer to overcome the problems. The research design was action research. The data were taken through a questionnaire to the students and documentation studies. The Respondents in this study are...

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## Competencies Development for Lecturers at Faculty of Letters in Private University

Soni Mulyawan Setiana

This research was aimed to describe how the real image of the competencies of lecturer at Faculty of Letters and the faculty's effort in encourage the development of lecturer's competencies. This research used a qualitative descriptive method. The data were taken by an interview and documentation studies....

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## Implementation Overview of Minangkabau Society's life Philosophy on the Custom House Interior Plan

Dina Fatimah

The purpose of this research was to explore Minangkabau culture as one of the great cultures in the archipelago. The main basis of Minangkabau's social system is custom and religion. This is seen in the Minangkabau society's life philosophy "Adat Basandi Syara', Syara' basandi Istanbul" (custom built...

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## Theoretical Study on Employee Engagement in Building Performance Organization

Deden A. Wahab Sya'roni

The purpose of this study was to investigate human-resource assets related to the rapidly changing global environmental conditions in which humans play an important role in an organization. Human resources are believed to be strong contributing capital whose role is expected to give more added value...

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## Preliminary Research: The Influence of Customer Lifestyles on the Decision of Choosing an Online Design Studio Services

Benedicta Adriela

The objectives of this reseach was to find out the influence of customer lifestyles on their decisions in using the services of online design studios. In order to know whether the use of the service is due to preferences, and finally to know whether it's influenced by the lifestyle or not. For that,...

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## Aesthetics Study of Mesatua Bali Culture in Digital Media

I Gede Yudha Pratama

The purpose of this study was to find out the design phenomenon in the emergence of Balinese Mesatua Culture, which was originally known as an oral culture and has now



developed into a visual culture in the picture story. To meet the needs of the data used as research material used qualitative research...

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## Presenting Self: A Celebrification in Online Video Sharing

Nungki Heriyati

The paper aimed to explore the construction of the so-called self-celebrification in online video sharing. Vloggers can be famous by sharing their videos in digital platform without having to be an expert. Moreover, they can simply share their lifestyles and daily activity. Subscribers, viewers, and...

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## How to Improve Employee Performances

Angky Febriansyah

The purpose of this research was to investigate the employee performance is one of the successful company factors. There are many ways that companies have to improve the employee's performance, for example, for increasing the accounting information system. Therefore, increasing the accounting information...

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## The Review of User Experience and User Interface Design of Hospital Information System to Improve Health Care Service

Rully Sumarlin

The research aimed to maximize Hospital Information System is a software application that facilitates hospital management staff and doctors to improve their healthcare service quality. In Indonesia, initially this application is used mainly as a billing system in the hospital, which the outputs are hospital...

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## Analysis of Product Differentiation Strategy and its Implications toward Position Advantage on Customer Retailer's Purchase Decision

Dedi Sulistiyo Soegoto

This study aimed to analyze the strategy of product differentiation and its implications on position advantage on customer retailer's purchase decision either partially or simultaneously. The research method used quantitative method with linear regression analysis three variables measured were: product...

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## Study of Motif Role and Function in Advertising

Dion Darsa Sabrian

The purpose of the study was to find out the function of advertising Motif is one of the examples decorating activities that exist to this day. Just like ornaments, It can be applied anywhere, from print ad, carving, craft, structure like building and bridge, etc. Because there is a philosophy contained,...

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## Measurement and Improvement Analysis of Applications and Services with IT Balanced Scorecard on Online Transportation in Bandung

Bima Adhiguna, Dedi Sulistiyo

Research aims to measure and improve services and applications to the performance of online transportation companies, namely the IT Balanced Scorecard. Measurement and analysis of data using the R-Commander application by measuring and analyzing several parameters in it. The result is that the data is...

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## The Influence of Product Quality on Car Purchase Decision

Jogi Morrison Simanjuntak, Rahma Wahdiniwaty

The purpose of the researcher is to know how much influence the quality of the product to the purchase decision of HX Cars. Almost all industries are experiencing growth as a result of globalization, not least with the automotive industry in Indonesia, especially in the car industry. The Indonesian occupation...

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## Ornaments as an Element to Forming Interiority in Utama Mandala Pura Agung Wiralokanatha

Febry Maharlika

The purpose of this research is to describe the interiority formed by ornaments in the Utama Mandala area of the Pura. The research method used is the descriptive analysis, by presenting data about the philosophical meaning of ornaments, which associated with the tendency of the human body. In this case,...

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## The implementation of work-based incentive at Law Firm and Secretary Staffs at Universitas Pendidikan Indonesia

Budi Rahadian, Deden A.A. Wahab Sya'roni

The study attempts to identify the implementation of work-based incentive, called Insentif Berbasis Kinerja (IBK), at Law Firm and Secretary division in one of University in Indonesia. To increase the productivity of an organisation, pay-for-performance (PFP) is usually implemented in an institution....

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## Impact of Entrepreneurial Motivation on Entrepreneurship Intention

Muhammad Iffan

This research aimed at determining the impact of entrepreneurial motivation on entrepreneurship intention. Methods used in this research was quantitative analysis using path analysis with validity and reliability test. Sampling method used in this research is random sampling through the distribution...

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## Implementing Communication For Discovering Company's Background, Its Cooperation Partners, and Its Communities as the SMEs Businessmen

Desayu Eka Surya

The purpose of the research is to discover the implementation of communication existing in the background of PT. Chevron Geothermal Indonesia (PT. CGI) Darajad Garut, its partners and the communities in Samarang and Pasirwangi District as the Medium Small Enterprises (SMEs) businessmen. The implementation...

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## Visual Analysis of the Comic Genre on Digital Comic

Endah Riana Endarini

This study aimed to determine whether a genre in the comics influences the visualization of the existing design on the comic. The description analysis used as the method of this research. This study investigated each of the two comic examples in each comic genre; romantic, comedy, and horror through...

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## Analysis of Visual Rhetoric for Official Website City Government

M. Syahril Iskandar

The aim of the research to analyse benefits of the official website of city government. In addition, the main focus of this study is to examine visual rhetoric on the official website of Bandung City Government in an effort to attract the public to visit the site and can represent Bandung as the Creative...

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## Improving Product Knowledge Through Personal Selling Activities

Fathan Jefriansyah, Rahma Wahdiniwaty, Karim Suryadi, Deby Sri Aprilliani

This study aims to determine the effect of Personal Selling activities on product knowledge and their impact on the decision to purchase Honda BR-V. Referring to the sale of wholesales to the dealer released by the Association of Indonesian Automotive Industries (GAIKINDO) it was noted that BR-V has...

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## Political Communication Chairman Of West Java Parliament : Political Identity Of Sundanese Woman As Political Symbols

Adiyana Slamet, Dadang Rahmat Hidayat

This research intend to know the political communication method of the Chairman of Wes Java Parliament Ineu Purwadewi in showing up the political identity of Sundanese woman as political symbols. This research used qualitative approach with design of case studies. The used of political symbols in political...

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## Language Interferences in Social Media

Djuanda Djuanda

The purpose of this study is to find out the form of Indonesian language interference to regional/local languages. This study discusses the Indonesian language interference to regional/local language. In general, interference studies always discuss local language interferences to Indonesian, but the...

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## The Influence of Competence User Information System on User Satisfaction of New Student Admission Information System in University of Swadaya Gunung Jati

Danang Nuswantoro, Deden Abdul Wahab Syahroni

Swadaya Gunung Jati University (Unswagati) as the oldest and largest university in the CIAYUMAJAKUNING area (Cirebon, Indramayu, Majalengka, Kuningan) in recent years has experienced a decline in new student admissions. As one of the steps to anticipate, Unswagati applies online-based new student admissions...

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## A Dynamic Investment Development Strategy on How To Accelerate The Economic Growth

Arjuna Arjuna Rizaldi

This study aims to build a model of investment development strategy in Subang Regency, West Java, especially in relation to the construction of international port in Patimban, Subang Regency. The method used in this study is the Location Quotient (LQ) Method, and the data used is secondary data obtained...

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## Improving Corporate Values Through The Size of Companies and Capital Structures

Windi Windi Novianti, Wendy Wendy May Agustian

- The purpose of this study was to find evidence of whether the company's size and capital structure had an impact on the value of the company in food and beverage companies listed on the Indonesian Stock Exchange in the 2011-2015 period by taking samples of seven companies from 14 food and beverage...

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## Can Attitudes, Subjective Norms and Behavioral Control Perceptions Influence The Visitors Interest in Buying at Department Stores in Bandung?

Raeni Dwi Santy, Mirna Mirna Zulianti

The purpose of this study is to determine consumer behavior in these case attitudes, subjective norms, perception of control behavior, and buying interest of Mall customers, as well as to determine the effect of consumer behavior in these regard, subjective norms and perceptions of behavioral control...

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## The Influence of Green Location Strategy, Green Price, and Green Promotions toward Purchase Decision of the property

Gatot Sudjatmiko, Dedi Sulistiyo Soegoto

Green marketing is part of the company's approach to all consumers, with a variety of location-marketing, price, and promotional activities, designed to deliver corporate benefits to minimize the environmental impact of marketed products. Therefore, to increase the benefits for relevant stakeholders...

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## Identified Characters, Dialogue of Ethnicity in Indonesia Animated Film

Yully Ambarsih, Imam Santosa, Hafiz Azis Ahmad, Irfansyah Irfansyah

Diversity in animated film shows clearly in the film Adit Sopo Jarwo. It will show how an inter-ethnic group relates to each other. This film has the desire to demonstrate equality through the interaction of the characters. In these characters, the public features are clearly shown, through their ethnic...

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## The Influence of Capital Structure and Dividends Policy to Firms Value Listed at Indonesian Stock Exchange

Linna Ismawati

This research aims to find evidence on whether the capital structure and dividend's policy have an impact on the firm's value. The study uses a firm-level panel data as all companies listed at Indonesian Stock Exchange who pays the dividend during the period of 2010-2015. The study develops three research...

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## Third Crusade and "Assassins Creed: Bloodlines" Video Game Universe

Nenden Rikma Dewi S

Video games usage as one of the sources to learn humanities subjects such as literature, history, politics, economics, social, culture and others in human's life becomes main focus of this paper. It is essential to conduct this research since it relates with how millennial comprehend history through...

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## Visual Language in Japanese Animation

Pitri Haryanti, Yeni Nurlatifah



— The purpose of this research is to find out visual language that appeared in Japanese anime and how it is displayed. This study uses a qualitative approach with descriptive qualitative methods. The data used in this research is anime's frames taken from Japanese animation. As the results of the research,...

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## Overview of Adat Law on The Development of Information Technology on Implementation of Catur Brata Penyepian in Balinese Hindu Communities

Arinita Sandria

Nyepi is a Hindu festival celebrated every Saka new year. Parisada Hindu Dharma Indonesia developed brata penyepian into catur brata penyepian, namely: 1) amati geni; 2) amati pekaryan; 3) amati lelungan; and 4) amati lelanguan. Catur brata penyepian is an attitude which is pretty hard to do, especially...

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## Employee Performance Influenced by Their Quality of Work Life and Work Discipline

Lita Wulantika

This study aims to determine the effect of quality of work life and work discipline on employee performance at Saripetojo Ice Industry Department Agronesia Inc. Bandung. The method used in this research is descriptive - verification method, the sample used in this study is random sampling. The analysis...

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## Marketing Performance Influenced by Market Orientation Through Value Creation

Rizki Zulfikar

The aim of this research is to find evidence on the impact of market orientation to marketing performance through value creation in small and medium enterprises (SMEs) of knitting industry in Bandung, West Java. The methodology used in this research is descriptive and verification analysis conducted...

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## Utilization of Powerpoint in The Making of Nihonshi Subject Teaching Media

Fenny Febrianty

This study aims to create a teaching media for Nihonshi subject by optimally using of Microsoft PowerPoint. This study used the Research & Development approach. The output of this research is a visualize media teaching for Nihonshi subject. The result shows that utilization or optimally using of PowerPoint...

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## Foreign Policy of The United States of America in Addressing China's Cyberpower

Dewi Triwahyuni, Yanyan Mochamad Yani, Arry Bainus

The purpose of this research is to analyze the strategy of US foreign policy in the face of Chinese cyber power. To answer the problem of research, researchers use qualitative research design. Researchers use primary sources in the form of official state documents and secondary sources in the form of...

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## Chat Sticker Design as Media Recognition of Character in Instant Messaging Platform

Deni Albar

According to the goal, this research is applied research with the aim to do something more effective and efficient. The method used is action research, in this research attempt to test a practice to see the real impact of the action. In this case, the delivery of information related to the introduction...

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## Development Design Quality of Craft Industries in West Java

Firmansyah Firmansyah

This study aims to describe and analyze the design development of the craft industry in West Java, especially the ceramic handicraft industry in the city of Bandung. Data sources were obtained through interviews with entrepreneurs, industry heads and related craftsmen. The method of research analysis...

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## Information Technology Based Entrepreneurship Education in University

Eddy Soeryanto Soegoto

The purpose of the research is to investigate the application of Information Technology (IT) on Entrepreneurship Education and to what extent IT effective to support the success of entrepreneurship education by increasing entrepreneurial intention in University. The research was conducted by study case...

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## Semiotic Study and Form of Agung Baiturrahim Mosque in Gorontalo City

Muhammad Isla

This study aims to examine the semiotics and shape of the Baiturrahim Grand Mosque of Gorontalo City in order to function for the wider community, especially for the authors themselves. this research was written with descriptive qualitative method, the writer observed in detail the parts of the mosque...

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## Industry 4.0 in Electronics and Automotives Sectors and Its Prospect for Indonesia's Economic Diplomacy

Sylvia Octa Putri, Galih Ginanjar

This paper demonstrates how the Industry 4.0 which is to digitalize and connect the industry can unlock the country from several economic challenges and have potentials contribute for Indonesia's economic diplomacy achievement. The research method was a qualitative approach, which data collection technique...

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## Relationship between Access to Mall and Shopping Motivation of Young Adult Age Group

Tri Widiandi Natalia, Hanson Endra Kusuma

The rise of Shopping Mall development in Bandung causes differences in shopping motivation. The main purpose of visiting Shopping Mall is not only for utilitarian activities but rather hedonic. The differences shopping motivation (Utilitarian and Hedonic) one of them related to Situational Facto, namely...

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## The Abstentionist Group In The Governor Election

Tatik Rohmawati

The purpose of this research is to see and to know the abstentionist in the Governor Election. The election of the Governor is one of the real actions of the local democracy. Then, there are many abstentionists in every Governor election. This paper focuses on the abstentionist group in the Governor...

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## Economic Value Added

Surtikanti Surtikanti, Dean Subhan Saleh

This study aims to analyze economic value added as a measure of the success of the company's management performance, what is the relation between the economic value added and the performance measurement of a company. The method of research is a descriptive method. Research data was obtained from the...

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## The Sensuality And Tendency Of Fetishism On Model Photography

Ivan Kurniawan

This study aims to identify the tendency of sensuality and fetishism in the model-themed amateur photographers group on Facebook named 'GGModels'. Using qualitative content

analysis methods by calculating sensual and fetish visual signs in the photos most liked by its members. After screening of 16,867...

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## Communication Pattern Of Tablighi Jamaat Members In Bandung City On The Jaulah Activities

Inggar Prayoga

Tablighi Jamaat in Indonesia experienced a significant progress as well as in Bandung City, one of the progress happened because the communication pattern that they make to the community occurred effectively, through activities that are usually known as Jaulah, which is the invitation of Tablighi Jamaat...

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## Sundanese Colors

Rini Maulina, Setiawan Sabana

The aim of this work is to find out how the colors are understood and used by the Sundanese. Color is an important element in human life. Colors not only complement the life, but can be used as knowledge and communication tools. The color is an element of art and design, including the design of visual...

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## Semiotic Analysis of Space and Time in The Film "Time Machine"

Wantoro Wantoro

Time Machine is a science-fiction film produced in 2002, which is an adaptation of the same novel titled HG Wells written in 1895. Time Machine film tells of a scientist, and inventor named Alexander Hartdegen living in Manhattan, New York who is determined to prove that time travel is something that...

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## User Interface Design of Mobile Photo Editors

Irma Rochmawati

Capture many events with the camera have become the need of everyone. Advances in technology bring the smart phone is supported with a camera in it. The mobile application supports the interest of people in photography that provides features like image editing. Photo-editing apps are in great demand...

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## Commodification Of Sundanese News Program Warta Kiwari In Sktv Bandung

Oki Achmad Ismail

Many Local Television finally went bankrupt and were even sold because they were unable to compete. By producing local content, one of the Sundanese-language news, Warta Kiwari, has a pretty good share for the news program category that is worth selling. This research uses the descriptive method with...

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## Visual Analysis of Indonesian Criminal Toy Packaging

Satria Indra Praja Persada

Packaging has a simple function of protecting the product. Packaging also makes it easier for the product to be carried on a long journey, but as the era changes packaging not only serve as a protector and make it easier for the product to carry but the packaging must also be attractive. The packaging...

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## Make Moral Judgment of Political Figures In The Election of The Governor of West Java

Olih Solihin

This study aims to find out how to make Moral Judgment on political figures in the election of the Governor and Deputy Governor of West Java by the Radar Bandung newspaper. Radar Bandung has a positive assessment of the candidate pair Deddy Mizwar and Dedi Mulyadi as candidates for Governor and Deputy...

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## Government Communication Strategy of Bandung City in Socialization of Regulation Concerning Administrative Sanctions of Littering

Tatik Fidowaty, Olih Solihin, Poni Sukaesih Kurniati

The purpose of this study was to determine the communication strategy of the Bandung City government in the dissemination of regulations on administrative sanctions to litter. This study uses a descriptive research method with a qualitative approach. Data collection techniques that are used are literature...

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## The Role of Leadership in E-Government Licence Provision at Local Government in West Java

Nia Karniawati, Samugyo Ibnu Redjo, Utang Suwaryo, Rahman Mulyawan

Leadership is a process in order to achieve organizational goals. DPMPTSP West Java is a regional government organization that provides public services of licensing in West Java. DPMPTSP has implemented e-government in licensing services by online licensing. The purpose of this research is to know why...

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## The Role of Local Government Internal Auditor Competencies and Local Government Managerial Integrity in Improving the Performance Quality of Local Government Agencies

Ony Widilestariningtyas

the need for regional government will be the role of internal auditors in order to support the realization of quality local government agencies' performance is needed in managerial activities of the regional work unit (SKPD) leaders with integrity in the local government. This study examines the role...

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## Revitalizing Transport Rickshaw Into A Tourist Heritage Vehicles (Case Studies in Bandung, Indonesia)



Gema Arifrahara

Revitalizing alternative vehicle such as rickshaw tours that will invite travelling passengers to enjoy the beauty of the city. The method used is a survey which is a descriptive observation on point by doing the work. The research aims to change the concept of the pedicab which is currently a rickshaw...

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## Media Persuasive Communication in The Implementation of The National Ideology

Irwan Tarmawan, Wantoro Wantoro

Pancasila, 1945 Constitution, NKRI, and Bhinneka Tunggal Ika, are consensus that are used as the basic pillars to be implemented from each of their values. The realization of the philosophy of the Indonesian nation as a guideline of life in everyday life, community, nation and state, absolutely must...

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## Participatory Leadership of Village Chief

Samugyo Ibnu Redjo, Rira Nuradhawati

This research is aimed at analyzing on how the participatory leadership applied by the village chief by a case study in the Village of Baregbeg, Sub-district of Baregbeg, Ciamis Regency of 2017. This study uses qualitative methods that produce descriptive data obtained through library studies, observation...

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## Lecture Schedule on Accounting Computer Department of Indonesia Computer University Using Genetic Algorithm

Doddy Maulana Yusuf

The aim of this research is to obtain the best combination of scheduling of courses and lecturers but does not violate the constraints of the Accounting Computer Department of Indonesia Computer University. Hence the need considered various aspects that affect scheduling of courses. From the aspect of...

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## Trainer Motives in Training Communication

Rismawati Rismawaty

This study aims to construct about the trainers and communication motive instead of the trainer in providing training toward the communication context. The method used in this study is phenomenology under the paradigm constructivist and interpretive analysis techniques. The data collection techniques...

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## Visual Illustration Analysis on Dreadout Game Poster Through Semiotics

Wira Mahardika Putra

The purpose of this study is to analyze the meaning of visual illustration signs on Dreadout game posters. The method used in this study is semiotic developed by Ferdinand de Saussure. The visuals displayed in the Dreadout game poster show the visuals of five Indonesian high-school students and their...

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## Self-Concept and Communication Adaptation of Newcomer Student in Unikom Bandung

Manap Solihat

This study is aimed to depict communication adaptation and self-concept of newcomer student in learning environment at Unikom Bandung. The communication adaptation is explored through the adjustment of communication behavior that occurred in every interaction between newcomer student, especially when...

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## The Usage of Waste as Media Art Work Creation

Taufan Hidayatullah, Setiawan Sabana

This study aims to find out how the use of plastic waste has a bad impact on the environment as a medium for the creation of art works. To find out the use of this plastic, the experimental method of creating art works was carried out. The process of creation is through the stages of information, elaboration,...

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## Mapping of Electronic Marketplace Business Model in Building Urban Electronic Marketplace

Rahmat Putra

This Research is aiming to map out a specific e-marketplace business model for urban-rural communities. The concentrated use of business electronics in major cities in Indonesia is one of the major factors in the low adoption of electronic business in urban-rural areas. The survey results of the Indonesian...

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## Feasibility Study of PT Fixall

Adhi Dharma Satria, Herman Herman Soegoto

Today's business opportunities are wide open to prospective entrepreneurs by leveraging developments in information technology. PT. FixAll is a company that is engaged in providing informal services such as household appliance repair and other secondary household services such as repair of umbrella,...

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## The Aesthetic Study of Traditional Cloth North Sumatera

Khairunnisa Butar-Butar

This scientific work was intended for to know about process of Ulos Batak, the philosophical, the effort of society in maintain the origanility of Ulos Batak and conserve to using in scope of tradition. By used descriptive analysis method with main source is ulos weaver and Batak's societies in Medan...

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## Consumer Brand Loyalty of Fast Fashion Brands of Young Consumers in Indonesia

Azzahra Sabina Tohir

The purpose of this paper is to empirically investigate the factors affecting consumer's fast fashion brand loyalty by examining Indonesian college students' perceptions and loyalty toward Fast Fashion Brands. The research model describes relationships between Consumer Based Brand Equity Dimensions towards...

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## Penta Helix Model In The Community Empowerment Around Coal Mine In Maburai Village Tabalong Regency

Muhammad Riduansyah Syafari

The Penta-Helix Model in community empowerment around coal mine is taken from the community empowerment program of PT Adaro Indonesia Tbk and Partner, using corporate social responsibility fund. This model involves five components of stakeholders that are synergized, and illustrated in the practice of...

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## Analysis of the Effect of E-Government Implementation on Quality of Information Towards Government to Government

Ilham Multama, Asniati Asniati, Annisa Rahman

The purpose of this study is to analyze the effect of e-Government application on the quality of information of a local government called Kabupaten Agam. This study also analyzed factors that influence e-Government implementation such as user resistance, organizational culture, management support, human...

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## Religiosity in Therapeutic Communication of Islamic Medicine Thibbun Nabawi

Tina Rakhmatin Sabariah Usman, Deddy Mulyana, Purwanti Hadisiswi, Susie Perbawasri

The purpose of this study was to determine how the religiosity of thibbun nabawi therapists in the therapeutic communication process to their patients and to determine the religiosity functions of thibbun nabawi therapists in the therapeutic communication process. Thibbun nabawi is a medical treatment...

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## Collaboration Policy Of Regional Office Of National Anti-Narcotics Agency With Local Wisdom (Perarem Desa Pekraman) In Bali Handling Drug Abuse

I Made Sumada

Based on the policy of drug abuse as regulated by Law No 35 of 2009 concerning Narcotics. Drugs abuse lately has been a problem faced by Indonesian. As recorded, the drugs abuse is not only found in adults but also in younger generations of Indonesia. In 2014, the drug abuser in Indonesia reached 4.022.702...

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## The Effect of The College Reputation on Student's Decision Making to Choose It

Nuriah Vani Ramdhiani, Rahma Wahdiniwati

The research was aimed to investigate the influence of the reputation of a college toward the student's decision in determining it as their place of study. The research method used in this study is descriptive and verification analysis. The study case was conducted in a private university in Bandung,...

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## Knowing Celepuk Siau Through Illustration Media To Children

Bambang Candra Purnama, Deni Albar

Celepuk Siau (Otus Siaonesis) is one of the species, and also endemism animal of Siau Island Sulawesi Indonesia, which is now considered Critically Endangered. To instill a sense of belonging and loving of the species on children, are the important thing to build a sense of protecting and hopefully take...

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## Ontological Metaphor in Arrival Movie Script

Assyfa Octaviyani Istiqomah, Tatan Tawami

The use of metaphor represents people's cognition. As well as in the movie, figurative language termed ontological metaphor in movie script has now been a brand-new idea since

metaphor creates a significant piece of cinematic work and it gives an essential insight toward the dialogue, action, and character...

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## Framework of Journal Aggregator in Indonesia

Irawan Afrianto, Lia Warlina, Sufa Atin, Andri Heryandi

The objectives of this research are to build an interface system between authors with journal managers and to produce an integrated system of management the journals. Method in building journal aggregator framework is by observation and interviews to the authors, readers and journal managers. We collaborate...

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## Alternative of Innovative Financing Planning in Administration of Slum Areas in Bandung, West Java, Indonesia

Poni Sukaesih Kurniati, Suryanto Suryanto

This study aims to identify innovative financing sources in structuring slums in the city of Bandung, West Java Province, Indonesia. This research method is explorative qualitative. This research is included in a descriptive exploratory study with a qualitative approach. The research data used consists...

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## Traditional Market Issues

Suryanto Suryanto, Bambang Hermanto, R. Meisa Dai

This study aims to determine the problems faced by traditional markets in Pangandaran Regency, West Java Province, Indonesia. Primary data sources are obtained from observation, results of in-depth interviews and focus group discussions, while secondary data is obtained from the results of compilation...

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## Model of Financing Infrastructure Development In Bandung, West Java, Indonesia

Poni Sukaesih Kurniati, Suryanto Suryanto, Sri Dewi Anggadini

This study aims to find a model for financing infrastructure development. This research method is explorative qualitative and carried out in Bandung City, West Java Province, Indonesia. Data collection techniques include literature studies and in-depth interviews. The results showed that the budget allocation...

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## Implementation of Reportage Video Assignment Method on Japanese Language Learning

Anisa Arianingsih

this study aims to describe the learning process and students' response to the method of reportage video assignment on Japanese language learning. This research used a descriptive method with sample of 18 persons of the 6th semester UNIKOM students who contract the Japanese for Tourism subject in academic...

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## Aesthetic Study and Symbolic Meaning of Decoration in Traditional Wedding

Apsari Dj Hasan

this study aims to obtain accurate data on the aesthetic values and symbolic meanings that exist in the bride's headdress on Gorontalo people's customary wedding attire. The method used was the qualitative-descriptive method that describes the various objects of the subject under study. The subject of...

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## Quality Analysis of Work Life and Job Stress in Effect on The Performance of Employees

Isnari Budiarti, Dani Setiawan

this study aims to obtain explanatory findings that have been tested by analyzing how (1) the quality of work life, Job Stress and employee performance, and (2) the quality of work



life, and Job Stress influence on employee work performance. The research method used in this research is descriptive and...

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## Law Protection forward Privacy Data of Social Media User According to International and National Law

Febilita Wulan Sari

The research on the law protection forward privacy data of social media users aims to find the concept of international law and the concept of the national legal system in providing protection for the privacy data of social media users and the extent to which the current law protection is implemented...

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## Analysis of Product Innovation of Cibuntu Tofu at Cibuntu Tofu Center Bandung

Trustorini Handayani

Cibuntu Tofu Center is a tofu industry that has operated in Bandung for some time and still exists today. There are many new competitors outside Cibuntu Tofu Center emerging by offering a different kind of innovations, while only a few tofu producers at Cibuntu Tofu Center doing the product innovation....

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## User Perception to Modern and Classic Mihrab Design Concept

Ryanty Derwentyana Nazhar

This study aims to determine the level of difference between the user perceptions of two different types of Mihrab design concepts, which are Mihrab modern concepts and Mihrab classic concepts. Additionally, comparing the design perceived more positive by the user. We experimented by giving space stimulation...

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## Custom House Visual Study of Gorontalo City

Siska Udilawaty

this study aims at discussing the meaning of the motive and the form of the Dulohupa traditional house. The method used in this study was qualitative-descriptive approach as a process of collecting a number of actual data and to get a detailed description of the symbols in the Dulohupa traditional house....

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## Semiotic Study of Regional Logo

Risti Puspita Sari Hunowu

the purpose of this study is to identify and analyze the logo to find meaning in the district logo of Pohuwato. The method used in this study was the qualitative-descriptive method. Data collection techniques are carried out by analyzing documents. From the results of this study, the authors get data...

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## Visual Analysis of the Morning News Bumper Program

Adya Mulya Prajana

Television is the most influential electronic media for human life. Besides being heard, it can also be seen. Through television can get information, entertainment, influence, and education. The 2011 Nielsen Indonesia survey, on average, man spends 4.5 hours a day watching television with entertainment...

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## The Effectiveness of An Internal Information Media in University

Tine Agustin Wulandari

the purpose of this study is to discover how the ability of an internal journal published by Public Relations as an internal information media at a university. The existence of these internal journal raises the question about how far this journal is read, enjoyed, and causes an influence to its reader?...

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# The Analysis of Zakat Accounting Implementation on Amil Zakat Institutions in Bandung

Adeh Ratna Komala  
 Accounting Department  
 Universitas Komputer Indonesia  
 Bandung, Indonesia  
 adeh.ratna@email.unikom.ac.id

**Abstract**—The purpose of this study is to analyze the implementation of zakat accounting on zakat management organization in Bandung as a form of accountability to the muzakki. Zakat is a financial obligation having social and presenting theological value (deity) which can be the backbone for society economy. The potential of Zakat in Indonesia is enormous though small in realization. Zakat Management Organization is a public institution with its main function to manage the people's funds. The obligation of this organization is to be responsible for all of the people's funds transparently. The form of responsibility especially towards the muzakki is through zakat accounting implementation. The data used in this research were gained by survey i.e. distributing questionnaire towards Zakat Management Organization located in Bandung and registered in Directorate General of Taxation. The data then were analyzed statistically. The method of this research was explanatory to find the basic answer. The result shows that financial report accountability is influenced by zakat accounting implementation.

**Keywords**—zakat accounting, accountability, zakat management organization.

## I. INTRODUCTION

The majority of Moslem citizens absolutely become chances to maximize zakat potential in Indonesia. According to [1], this zakat potential reached up to IDR 217 trillions in 2016 or equals to 3.4% of the Gross Domestic Product (GDP) and has been absorbed for about 3.7 trillions. While, [2] stated that profession zakat potential in Bandung reached IDR 1.5 billions per month in 2016 but has been used properly for about IDR400 millions per month.

Based on [3], the huge amount of zakat potential which has not been optimized is caused by the lack of human resources competence and remuneration towards the "amil zakat". Even, [4] stated that problems in reaching up the target of zakat are unavailability of sanctions for muzakki (person who are obliged to pay zakat) who do not perform their obligation, unclear organization structures, lack of human resources competence, and poor information system or network.

[5] stated that zakat management organization is a public institution with its responsibility to manage public funds by collecting, distributing and reporting all the amount of funds to the public transparently. The development of Amil Zakat Agency and Amil Zakat Institution in Indonesia needs to be improved with the process public accountability and transparency by putting forward the motivation of carrying

people's trusts [3]. The first challenge for Amil Zakat Agency and institution, according to [6], is in performing the financial report with financial accounting standard. Furthermore, he stated that financial accounting standard for zakat is essential because it can be used as means to present financial transparency as well as improve the quality of financial service to the public.

Intransparent financial report of Zakat Management Organization gives impact of distrust from zakat spender (muzakki) [7]. [4] also stated that zakat is included as public financial domain in which the funds come from the society and has to be reported in transparent way since it will give influence to the level of public trust.

1. The problems described earlier are the necessity of why the research about implementation of zakat accounting and its impact towards accountability of zakat management organization to the public was conducted. According to the description, the writer put forwards the research title as **"The Analysis of Zakat Accounting Implementation and its Impact towards Accountability of Zakat Management Organization"**.

## II. METHOD

The research method used was descriptive and verificative. There are seven out of nineteen amil zakat agencies registered in Directorate Generale of Taxation as agencies receiving the zakat located in Bandung and six out of seven agencies had fulfilled the questionnaire proposed by the writer. They are Rumah Zakat Indonesia, Dompot Peduli Ummat Daarut Tauhid (DPU-DT), Dompot Dhuafa, Pos Keadilan Peduli Ummat (PKPU), Baitul Maal Hidayatullah dan LAZ Muhammadiyah. The distribution of questionnaire was carried out by sending it to the accounting/finance personnel of the agencies which were determined as the sample of this research. The Zakat Management Organization was decided as analysis unit because it is an organization concerning on public funds which has to be responsibly reported.

The method used in collecting the data was survey by using questionnaire distributed by mail and e-mail. The research was conducted in July 2018. Zakat Management organizations that are sampled in this study are 6, namely Rumah Zakat Indonesia, Dompot Peduli Ummat Daarut Tauhid (DPU-DT), Dompot Dhuafa, Pos Keadilan Peduli

Ummat (PKPU), Baitul Maal Hidayatullah dan LAZ Muhammadiyah . Whilst, the data analysis done through (i) descriptive analysis, i.e. describing the examined variables characteristics in order to support problem solving to gain suggestions operationally; (ii) Structural Equation Model (SEM) to find out the answer of problem formulation and the hypotheses.

**III. RESULTS**

**A. Description of Zakat Accounting Implementation Variable (Variable X)**

There were four indicators used to measure the latent variable of zakat accounting i.e.recognition, measurement, presentation and disclosure. The evaluation results from the respondents for those four indicators are presented in the table 1: Evaluation on Zakat Accounting Implementation.

TABLE I. EVALUATION ON ZAKAT ACCOUNTING IMPLEMENTATION

No	Indicator	Score 5		Score 4		Notes				
		F	B	F	B	Standard Credence	Result Credence	%	Mean Score	Criteria
1	Recognition	5	25	5	20	50	45	90	4,50	Very Good
2	Measurement	4	20	6	24	50	44	88	4,40	Very Good
3	Presentation	5	25	5	20	50	45	90	4,50	Very Good
4	Disclosure	4	20	6	24	50	44	88	4,40	Very Good
<b>Zakat Accounting Implementation (X)</b>						<b>200</b>	<b>178</b>	<b>89</b>	<b>4,45</b>	<b>Very Good</b>

Source : Questionnaire Processing Result, 2017

**B. Description of Financial Report Accountability Variable (Variable Y)**

There were five indicator used to measure the latent accountability variable i.e.: 1) legal and integrity accountability, 2) managerial accountability, 3) program accountability, 4) policy accountability, and 5) financial accountability. The result of respondents evaluation for those indicators are shown in the table 2: Evaluation on Accountability.

TABLE II. EVALUATION ON ACCOUNTABILITY

No	Indicator	Score 5		Score 4		Caption				
		F	B	F	B	Standard Credence	Result Credence	%	Mean Score	Criteria
1	Legal and Integrity	4	20	6	24	50	44	88	4,40	Very Good
2	Managerial	6	30	4	16	50	46	92	4,60	Very Good
3	Program	4	20	6	24	50	44	88	4,40	Very Good

4	Policy	8	40	2	8	50	48	96	4,80	Very Good
5	Financial	5	25	5	20	50	45	90	4,50	Very Good
<b>Accountability (Y)</b>						<b>250</b>	<b>227</b>	<b>91</b>	<b>4,54</b>	<b>Very Good</b>

Source : Questionnaire Processing Result, 2017

**C. The Influence of Zakat Accounting Implementation towards the Financial Report Accountability**

By using SmartPLS, it was gained that SEM analysis result is as picture 2: Coefficient Values of Measurement and Structural Models and picture 3: Statistics Values of t-Counted

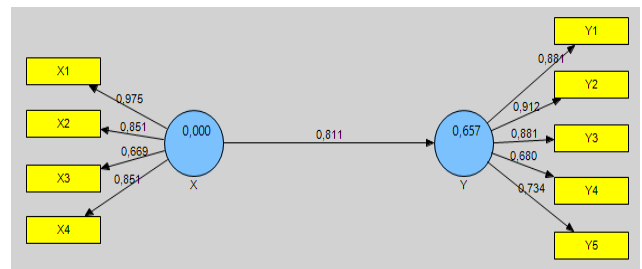


Fig.1 Coefficient Values of Measurement and Structural Models

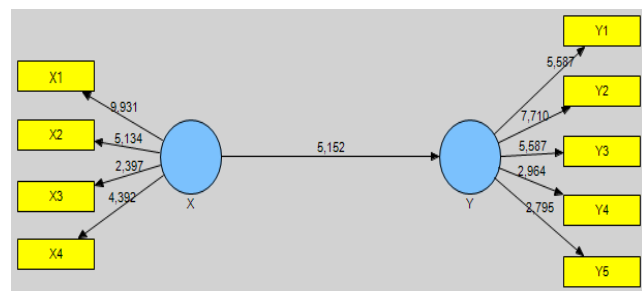


Fig 2. Statistics Values of t-Counted

Notes:  
X = Zakat Accounting Implementation  
Y = Accountability

According to the values gained and the result analysis of SEMPLS, it was founded that the calculations of contribution percentage/influence of the exogenous latent variable towards the endogenous latent variable as table 3: Contribution of the Influence of Zakat Accounting Implementation toward Accountability.

TABLE III. CONTRIBUTION OF THE INFLUENCE OF ZAKAT ACCOUNTING IMPLEMENTATION TOWARDS ACCOUNTABILITY

Influence	Structural Path Coefficient	Influence Percentage (KD)
X → Y	0,811	65,77%

Based on the table, it is known that the value of path coefficient is 0.811 so that it can be found out that the amount of contribution of the influence of Zakat Accounting Implementation towards the accountability is as much as 65.77%.

**Hypotheses Testing**  
Hypotheses

$H_0$  : Zakat Accounting Implementation does not give significant influence towards Accountability

$H_1$  : Accounting Implementation gives significant influence towards Accountability

$\alpha = 0,05$

By the result of bootstrapping SmartPLS, the  $t_{\text{counted}}$  for the variable of Zakat Accounting Implementation towards Accountability equals to 5.512. this value is more than the critical point 1.96 and thus it can be concluded that the testing result rejects  $H_0$  and accepts  $H_1$ , meaning that Zakat Accounting Implementation is proven to give significant influence towards Accountability.

#### IV. DISCUSSION

According to the result of the research, it is described that the zakat management organization has generally implemented the zakat accounting excellently in which the score reaches 89% or 4.45 for the mean score. This shows that in presenting the financial report, the organization performs ideal score (very appropriate) to the standard of Financial Accounting Association (PSAK) No.109 concerning about zakat and infaq/shadaqah accounting as the harmonization of PSAK and IFRS. Previously, the zakat management organization presented their financial report based on PSAK 45 about nonprofit organization financial report. Ideal score was not ideally gained since the gap was 11% meaning that the organization had to do sorts of efforts to reach the ideal score.

Regarding the financial report accountability, the research resulted "very good" criteria with 91% as the score and 4.54 as the mean score. This shows that accountability of zakat management organization covers legal and integrity accountability, managerial accountability, program accountability, policy accountability, and financial accountability with all indicators performing ideal scores. Consequently, it is the assignment for the zakat management organization to perform their responsibility for the operation to the concerned-parties especially the muzakki.

The nonprofit organization characteristics differ from the profit one, therefore the accountability is an interesting topic to be discussed. The health of an organization can be seen in its management which performs transparency, accountability, flexible bureaucracy, and quality standard possession as well as clarity in target and quality objectives [7].

The research shows that the influence of zakat accounting implementation towards financial report accountability as much as 67.77%. This means that there are

another factors influencing the financial report. Presenting transparent and relevant financial report is absolutely the form of accountability.

The zakat management organization need to maintain public's trust especially the muzakki (zakat payer) in running its operational i.e.receiving zakat/donation whether it is in the form of funds or goods by presenting financial report based on PSAK 109. Transparency is the control from the public for evaluating the organization. The financial report has to be published regularly to the muzakki as the form of its accountability to the users (muzakki) and the God the Almighty.

#### IV. CONCLUSIONS

Based on the problem formulation and hypotheses mentioned earlier, it is concluded that Zakat Accounting Implementation gives significant influence towards financial report accountability. There are another factors giving impact to the accountability of a financial report which need to be furtherly examined/researched. The implementation of zakat accounting in zakat management organization is the form of its accountability in managing public's funds which is presented in financial report. Each cent of funds has to be accounted for the muzakki and to God the Almighty.

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