

# **7th Regional Accounting Conference (KRA 2020)**

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Practices for Increasing Accountants  
Competence Towards Golden Indonesia  
2045, Mbois Ker!

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## TABLE OF CONTENTS

DETERMINANTS INTELLECTUAL CAPITAL OF BANKING COMPANIES IN INDONESIA.....	1
<i>Prasetyono, Elvia Anggraeni, Ardi Hamzah, Frida Fanani Rohma, Erfan Muhammad</i>	
INTANGIBLE ASSETS, RESEARCH & DEVELOPMENT INTENSITY, AND FIRM VALUE WITH FIRM PERFORMANCE AS AN INTERVENING VARIABLE.....	9
<i>Ida Subaida, Lita Permata Sari</i>	
EFFECTIVENESS OF ACCOUNTING E-BOOK ORIENTED TO PROBLEM-BASED LEARNING MODEL .....	16
<i>Dwi Puji Astuti, Kardiyem, Saringatun Mudrikah, Slamet Fauzan</i>	
THE ANNOUNCEMENT OF AN INCREASE IN CIGARETTE EXCISE RATES AND ITS IMPLICATION TOWARDS INDONESIA CAPITAL MARKET .....	25
<i>Martin Hansel, Tabita Prajogo, Tarsisius Suganda</i>	
VOCATIONAL REFORMS INCREASING GRADUATES ABSORPTION IN THE INDUSTRY WORLD .....	32
<i>Adeh Ratna Komala, Angky Febriansyah</i>	
POLITICAL CONNECTION, CORPORATE GOVERNANCE, AND FIRM VALUE: INDONESIAN EVIDENCE.....	37
<i>Siti Rochmah Ika, Zulkarizki Rachmanti, Joko P Nugroho, Wika Harisa Putri</i>	
ANALYSIS OF FINANCIAL MANAGEMENT IN RAHAYU VILLAGE-OWNED ENTERPRISES (BUMDES) MONTONG GAMANG VILLAGE CENTRAL LOMBOK REGENCY: ANALISIS PENGELOLAAN KEUANGAN PADA BADAN USAHA MILIK DESA (BUMDES) RAHAYU DESA MONTONG GAMANG LOMBOK TENGAH.....	46
<i>Baiq Tesya Ramadina, Ihyaul Ulum</i>	
INTERPRETING QARDHUL HASAN BETWEEN BUSINESS AND ISLAMIC CORPORATE SOCIAL RESPONSIBILITY .....	53
<i>Sulis Rochayatun, Muchammad Zaky Sayugo</i>	
THE EFFECT OF EARNING MANAGEMENT ON FIRM VALUE AND GOOD CORPORATE GOVERNANCE AS A MODERATING VARIABLE.....	61
<i>Sri Wahjuni Latifah, Fina Novitasari</i>	
EFFECT OF THE APPLICATION OF NORTH MALANG SERVICE APPLICATION (APEL MALANG) AND TAX SERVICE QUALITY ON TAXPAYER'S COMPLIANCE: STUDY ON TAXPAYERS AT KPP PRATAMA MALANG UTARA .....	69
<i>Aprin Diah Pangestuty, Makaryanawati</i>	
IDENTIFICATION OF CORPORATE VALUE THROUGH THE GOOD CORPORATE GOVERNANCE MECHANISM: BANKING IN INDONESIA 2015-2018 .....	76
<i>Tatas Ridho Nugroho, Rini Armin, Marisha Khanida</i>	
THE ROLE OF NEW PUBLIC MANAGEMENT (NPM) ON THE RELATION OF GOVERNMENT INTERNAL CONTROL SYSTEM (SPIP) WITH PUBLIC ORGANIZATIONAL PERFORMANCE .....	88
<i>Nur Hayati, Noer Aviana</i>	

THE EFFECT OF COMPANY SIZE, COMPANY PERFORMANCE AND EXPOSURE TO MEDIA EXPOSURE AVAILABILITY OF ENVIRONMENTAL INFORMATION .....	98
<i>Hamid Nazamuddin, Siti Suharni, Syarifah Ratih Kartika Sari</i>	
DETERMINANTS OF GOING CONCERN OPINIONS ON INSURANCE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE .....	104
<i>Vika Aliftha Yuliadini, Diana Zuhroh</i>	
THE EFFECT OF LOCAL OWN INCOME AND TRANSFER FUNDS ON FISCAL INDEPENDENCE WITH CAPITAL EXPENDITURES AS AN INTERVENING VARIABLE .....	111
<i>Damita Damayanti, Anwar Made, Ati Retnasari</i>	
CAN ACCOUNTING PRACTICES, INTERESTS, AND MOTIVATIONS INCREASE WORK READINESS FOR PROSPECTIVE ACCOUNTANTS?.....	118
<i>Salma Faundria Nagari, Surya Seno Pamungkas, Ika Kristianti</i>	
RELIGIOSITY AND EXPERIENCE ENCOURAGE STUDENT INTENTION TO BECOME ENTREPRENEUR.....	126
<i>Agung Dwi Nugroho, Faishal Prahatma Ganinda, Kahfi Fikrianoor, Amir Hidayatulloh</i>	
THE CONSUMER BEHAVIOR AMONG MUSLIM MILLENNIALS IN BUYING SHARIA STOCK IN THE CITY OF KUDUS .....	131
<i>Bayu Tri Cahya, Farah Nadifa, Muslim Marpaung, Luqmanul Hakiem Ajuna</i>	
EFFECT OF DIVERSIFICATION STRATEGY, DIRECTORS COMPENSATION, MANAGERIAL OWNERSHIP AND COMPANY SIZES ON COMPANY PERFORMANCE .....	139
<i>Hendronoto Hadi Wibowo, Lodovicus Lasdi</i>	
BUILDING A BEYOND CORPORATE SOCIAL RESPONSIBILITY CONCEPTUAL MODEL BASED ON HARMONIC COSMOLOGICAL PHILOSOPHY AND PRIEST HELIOCENTRIC AL GHAZALI.....	147
<i>Ade Mangala Hardianto, Basuki, Bonnie Soeherman</i>	
THE IMPACT OF ENVIRONMENTAL PERFORMANCE ON FIRM VALUE: EVIDENCE FROM INDONESIA .....	155
<i>Bahtiar Effendi</i>	
CAN THE INTERNAL LOCUS OF CONTROL AS A MODERATING VARIABLES ON THE EFFECT OF THREE INTELLIGENCE ON FINANCIAL ACCOUNTING UNDERSTANDING? .....	162
<i>Sigit Hermawan, Vela Purwaningsih, Nihlatul Qudus Sukma Nirwana</i>	
COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND AFTER ACQUISITION: A STUDY IN ACQUIRING COMPANY LISTED IN INDONESIAN STOCK EXCHANGE, PERIOD OF 2012-2018 .....	175
<i>Ilham Yunus, La Ode Rasuli, Amir Lukum</i>	
COMPARATIVE ANALYSIS OF A FINANCIAL PERFORMANCE ON CONVENTIONAL BANKS AND SHARIA BANKS IN INDONESIA.....	187
<i>Wahyu Dwi Yulianto, Arini Wildaniyati, Fatchur Rochman</i>	
TECHNOLOGY ACCEPTANCE MODEL (TAM): MEASUREMENT OF E-LEARNING USED BY ACCOUNTING STUDENTS OF STATE UNIVERSITY OF MALANG .....	196
<i>Abdul Khafit, Sulastri, Miranti Puspaningtyas</i>	
THE EFFECT OF POLITICAL RELATION ON FIRM VALUE AT MANUFACTURING COMPANIES.....	203
<i>Luxy Meida Happy Timami, Makaryanawati</i>	

WHAT WENT WRONG? FEELING LIKE A FRAUD.....	212
<i>Inanda Shinta Anugrahani</i>	
THE EFFECT OF GREEN ACCOUNTING IMPLEMENTATION ON THE VALUE OF MINING AND AGRICULTURAL COMPANIES IN INDONESIA.....	216
<i>Heni Dwi Lestari, Nurika Restuningdiah</i>	
ACCOUNTING STUDENTS AND BUSINESS ETHICS PERCEPTION.....	224
<i>Sheila Febriani Putri, Dwi Hantoro Prakoso, Septy Nur Sulistyawati, Siti Mariyah</i>	
THE MEANING OF VILLAGE FUND MANAGEMENT FOR EMPOWERMENT OF PERSONS WITH DISABILITIES.....	231
<i>Shihha Fawziya Aziz, Puji Handayati, Rizky Firmansyah</i>	
EDUCATION AND TRAINING AS AN EFFORT IN INCREASING TEACHER'S COMPETENCE AND THE IMPACT TOWARDS LEARNING ACHIEVEMENT.....	239
<i>Slamet Fauzan, Karina Ayuningtyas, Agfia Fauziatul Ulfa</i>	
PARTICIPATIVE BUDGET, INFORMATION ASYMMETRY, AND BUDGET EMPHASIS AS A PREDICTOR OF BUDGETARY SLACK.....	247
<i>Sulastri, Maya Tri Wardani</i>	
EMPLOYEE STOCK OPTION PLAN (ESOP) EFFECT ON EARNINGS MANAGEMENT: STUDY ON COMPANIES LISTED IN INDONESIA STOCK EXCHANGE 2015 - 2017.....	255
<i>Betty Wulansari, Ridoni Fardeni Harahap, Satia Nur Maharani</i>	
THE CHALLENGES AND PROSPECT OF QUALITATIVE RESEARCH IN ACCOUNTING.....	264
<i>Puji Handayati, Shadi Emad A. Alhaleh</i>	
MADEP MANTEB MANETEP VALUE-BASED VILLAGE BUDGETING IN MALANG REGENCY.....	270
<i>Mochammad Galih Satriyo Wicaksono, Maskartika Rahmatul Laily, Rizky Firmansyah, Fitri Purnamasari</i>	
RESEARCH ON E-BANKING FUNCTIONALITY AND TECHNOLOGY EMPOWERMENT IN PALESTINE: AN EMPIRICAL INVESTIGATION.....	277
<i>Shadi Emad Areef Alhaleh, Puji Handayati, Hua Wang</i>	
THE EFFECTS OF MACHIAVELLIAN, EQUITY SENSITIVITY, AND ETHICAL SENSITIVITY ON THE ACCOUNTING STUDENTS' ETHICAL PERCEPTIONS IN PERCEIVING THE ACCOUNTANTS' ETHICS.....	290
<i>Irodaton Nadilla, Dodik Juliardi, Dian Syariati</i>	
THE INFLUENCE OF TRANSFORMATIONAL LEADERSHIP IN MODERATING JOB SATISFACTION AND INTRINSIC MOTIVATION ON TEACHERS' TASK PERFORMANCE.....	300
<i>Slamet Fauzan, Siti Mariyah, Yongky Teguh Setiaji</i>	
THE DARK TRIAD AND ETHICAL BEHAVIOR.....	308
<i>Windha Aprillia, Satia Nur Maharani</i>	
FACILITATING SOFT SKILLS DEVELOPMENT OF HIGHER EDUCATION GRADUATE THROUGH ALUMNI INVOLVEMENT.....	321
<i>Sheila Febriani Putri, Dhika Maha Putri, Hanjar Ikrima Nanda, Ria Zulkha Ermayda</i>	
THE PROFESSIONALISM OF ACCOUNTING TEACHERS: RESPONDING TO THE RAPID CHANGE IN THE NEW EDUCATION ERA.....	326
<i>Dhika Maha Putri, Sunaryanto, Slamet Fauzan</i>	

THE PRACTICE OF DISCLOSING SUSTAINABILITY REPORTS ON BANK  
PERFORMANCE: MAQASHID SHARIAH PERSPECTIVE..... 333  
*Arini, Satia Nur Maharani*

RESEARCH PARADIGM ON GROUNDED THEORY METHOD FOR ACCOUNTING  
RESEARCH: FILTERING ALL SENSORY INPUT ..... 343  
*Satia Nur Maharani*

THE INFLUENCE OF CAPITAL CITY REDEPLOYMENT'S ANNOUNCEMENT ON  
ABNORMAL RETURN AND TRADING VOLUME ACTIVITY OF THE LQ-45 COMPANIES..... 353  
*Nafisatul Khusna, Nurika Restuningdiah*

**Author Index**

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## Determinants Intellectual Capital of Banking Companies in Indonesia

Prasetyono, Elvia Anggraeni, Ardi Hamzah, Frida Fanani Rohma, Erfan Muhammad

This research examines the effect of ownership concentration, audit committee, and company performance on intellectual capital disclosures in banks on the Indonesia Stock Exchange. This research is descriptive quantitative research, and research data uses the financial statements of the IDX on banking...

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## Intangible Assets, Research & Development Intensity, and Firm Value with Firm Performance as an Intervening Variable

Ida Subaida, Lita Permata Sari

The company continues to strive to increase value in order to compete with other companies. These competitive advantages can be formed by the ownership of intangible assets of the company. Intangible asset investment is very important for the company's continued growth and value. In addition to intangible...

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## Effectiveness of Accounting E-Book Oriented to Problem-Based Learning Model

Dwi Puji Astuti, Kardiyem, Saringatun Mudrikah, Slamet Fauzan

Educational progress and development cannot be separated from learning media innovation. Innovation is strongly required to improve learning quality. One example of the learning media innovation is electronic books that are currently widely-spread and gradually replace the existence of manual textbooks...

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## The Announcement of an Increase in Cigarette Excise Rates and Its Implication Towards Indonesia Capital Market

Martin Hansel, Tabita Prajogo, Tarsisius Suganda

Purpose of this research is to investigate the reaction of Indonesia capital market to the announcement of an increase in cigarette excise rates on September 13th 2019. The cigarette sub sector companies that has been listed on the Indonesia Stock Exchange are used as sample. Event study is a research...

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## Vocational Reforms Increasing Graduates Absorption in the Industry World

Adeh Ratna Komala, Angky Febriansyah

The rise of phenomena related to the disruption of the role of accountants has triggered academic actors to process ingredients so that the continuity of the world of education, especially the accounting study program as a graduate producer, continues. Accounting is a science that is conceptually irreplaceable...

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## Political Connection, Corporate Governance, and Firm Value: Indonesian Evidence

Siti Rochmah Ika, Zulkarizki Rachmanti, Joko P Nugroho, Wika Harisa Putri

The article aims to examine the effect of political connections and corporate governance on firm value. Political connections are measured by (1) government share ownership, (2) politically connected president commissioners, and (3) politically connected independent commissioners. Meanwhile, Tobin's...

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## Analysis of Financial Management in Rahayu Village-Owned Enterprises (Bumdes) Montong Gamang Village Central Lombok Regency

Analisis Pengelolaan Keuangan Pada Badan Usaha Milik Desa (Bumdes) Rahayu Desa Montong Gamang Lombok Tengah

Baiq Tesya Ramadina, Ihyaul Ulum

This study aims to analyze financial management in Village Owned Enterprises (BUM Desa) Rahayu Montong Gamang Village, Kopang District, Central Lombok Regency. The village has been awarded as one of the innovative villages in public information services and consecutively received three awards from the...

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## Interpreting Qardhul Hasan Between Business and Islamic Corporate Social Responsibility

Sulis Rochayatun, Muchammad Zaky Sayugo

One of financing programs in Islamic Financial Institutions which is based on mutual assistance is Qardhul Hasan. In Islamic Financial Institutions, one the program in corporate sosial responsibility is helping the poor by providing loan facilities that are free from interest practices. This study aims...

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## The Effect of Earning Management on Firm Value and Good Corporate Governance as a Moderating Variable

Sri Wahjuni Latifah, Fina Novitasari

This research aims to testing and proved the earnings management to the firm value by implementing Good Corporate Governance (GCG). The components of GCG include managerial ownership, institutional ownership, the size of the board of commissioners, the board of independent commissioners, and the audit...

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## Effect of the Application of North Malang Service Application (APEL MALANG) and Tax Service Quality on Taxpayer's Compliance

Study on Taxpayers at KPP Pratama Malang Utara

Aprin Diah Pangestuty, Makaryanawati

This research aims to determine effect of the application of North Malang Service Application (APEL MALANG) and tax service quality on taxpayer's compliance at KPP Pratama Malang Utara. This study used quantitative method with data collection techniques using questionnaires. Population in this research...

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# Identification of Corporate Value Through the Good Corporate Governance Mechanism

Banking in Indonesia 2015-2018

Tatas Ridho Nugroho, Rini Armin, Marisha Khanida

Developments in the financial sector in Indonesia, especially changes in the banking structure in Indonesia, are expected to provide positive changes for national finance. The existence of a corporate governance system can be an appropriate reference to be changed in a positive direction. Corporate governance...

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## The Role of New Public Management (NPM) on the Relation of Government Internal Control System (SPIP) With Public Organizational Performance

Nur Hayati, Noer Aviana

This study aims to provide empirical evidence about the effect of clear and measurable objectives, decentralization, government internal control systems, performance measurement and incentives on public organization performance moderated by the New Public Management orientation. This research was conducted...

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## The Effect of Company Size, Company Performance and Exposure to Media Exposure Availability of Environmental Information

Hamid Nazamuddin, Siti Suharni, Syarifah Ratih Kartika Sari

This objective of this research is to assess the influence of Company Size, Company Performance, and Media Exposure on the Availability of Environmental Information. The technique in sampling uses the purposive sampling method. The data was obtained from secondary data from 18 annual reports of manufacturing...

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## Determinants of Going Concern Opinions on Insurance Companies Listed on the Indonesia Stock Exchange

Vika Alifta Yuliadini, Diana Zuhroh

This research investigate the effect of the size of the company (CS), leverage (LV), the growth of the company (CG), and the reputation of the accounting firm (RAF) on Going Concern Opinion (GCO). The sample is all insurance companies listed on Indonesia Stock Exchange (IDX), while the financial reports...

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## The Effect of Local Own Income and Transfer Funds on Fiscal Independence with Capital Expenditures as an Intervening Variable

Damita Damayanti, Anwar Made, Ati Retnasari

Fiscal independence is the goal of implementing regional autonomy. Through independence, the budget can regulate local government can give authority that has been given properly or not. The phenomenon that occurs in Indonesia according to the Minister of Finance Sri Mulyani, depending on the region on...

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## Can Accounting Practices, Interests, and Motivations Increase Work Readiness for Prospective Accountants?

Salma Faundria Nagari, Surya Seno Pamungkas, Ika Kristianti

Prospective accountants need to prepare a strategy in choosing a career path before becoming an accountant. One strategy that can be done is to improve the quality of human resources. As a school that has a goal to prepare students who are ready to work, the Vocational High School (SMK) majoring in accounting...

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## Religiosity and Experience Encourage Student Intention to Become Entrepreneur

Agung Dwi Nugroho, Faishal Prahatma Ganinda, Kahfi Fikrianoor, Amir Hidayatulloh

The purpose of this research is to study the role of religiosity and experience on the interests of students to become social entrepreneurs. The population in this study were students in Indonesia, while the sample in this study were undergraduate students (S1). The sampling technique of this study used...

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## The Consumer Behavior Among Muslim Millennials in Buying Sharia Stock in the City of Kudus

Bayu Tri Cahya, Farah Nadifa, Muslim Marpaung, Luqmanul Hakiem Ajuna

The urgency of public education from saving society to investing society is needed at this time to increase interest in investing. This research is to determine whether consumer behavior (halal knowledge, Islamic religiosity, financial technology, and risk) on the Buying of Sharia Stock. The design of...

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## Effect of Diversification Strategy, Directors Compensation, Managerial Ownership and Company Sizes on Company Performance

Hendronoto Hadi Wibowo, Lodovicus Lasdi

Diversification strategy is chosen by managers of companies to develop their business that can improve the performance of a company. One way to evaluate the performance of company management is by give compensation. Ownership in the structure capital in company there are several kinds one sample of the...

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## Building A Beyond Corporate Social Responsibility Conceptual Model Based on Harmonic Cosmological Philosophy and Priest Heliocentric Al Ghazali

Ade Manggala Hardianto, Basuki, Bonnie Soeherman

This research aims to build a conceptual model of Beyond Corporate Social Responsibility (BCSR) based on Imam Al Ghazali's philosophy of cosmology, particularly on the concepts of harmony and heliocentric. Finally, this research seeks to restore CSR to the level of efforts to create harmony in life,...

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# The Impact of Environmental Performance on Firm Value: Evidence from Indonesia

Bahtiar Effendi

This study aims to analyze the variables of environmental performance on firm value in Indonesia. The environmental performance variable consists of four dimensions adopted from the Global Reporting Initiative (GRI 4.0), namely input material, non-product output, compliance aspects, and transportation...

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## Can the Internal Locus of Control as a Moderating Variables on the Effect of Three Intelligence on Financial Accounting Understanding?

Sigit Hermawan, Vela Purwaningsih, Nihlatul Qudus Sukma Nirwana

This study aims to determine the effect of intellectual intelligence, emotional intelligence, and spiritual intelligence on the understanding of financial accounting with internal locus of control as a moderating variable. The sample of this study was 228 students of the Study Program in Accounting,...

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## Comparative Analysis of Financial Performance Before and After Acquisition

A Study in Acquiring Company Listed in Indonesian Stock Exchange, Period of 2012-2018

Ilham Yunus, La Ode Rasuli, Amir Lukum

The present study delves to analyze the difference of company financial performance prior to and after acquisition in companies listed in the Indonesian Stock Exchange. The financial performance is measured by involving seven financial ratios: current ratio (CR), total asset turnover ratio (TATO), debt...

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## Comparative Analysis of a Financial Performance on Conventional Banks and Sharia Banks in Indonesia

Wahyu Dwi Yulianto, Arini Wildaniyati, Fatchur Rochman

The goal of this analysis was to ascertain the financial output differences of traditional banks and Sharia banks throughout 2014-2018. The collected data in this analysis were

secondary data from the financial statements issued by Bank Indonesia. The sampling methodology used in this analysis was for...

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## Technology Acceptance Model (TAM): Measurement of E-Learning Used By Accounting Students of State University of Malang

Abdul Khafit, Sulastri, Miranti Puspaningtyas

Based on the Technology Acceptance Model (TAM) theory, the use of e-learning influenced by usefulness perception, and ease of use perception by adding other factors, namely self-confidence and subjective norms. This study aims to determine: (1) The effect of usefulness perception on the use of e-learning;...

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## The Effect of Political Relation on Firm Value at Manufacturing Companies

Luxy Meida Happy Timami, Makaryanawati

This research aims to determine the effect of political relation on the firm value at basic chemical manufacturing companies listed on the Indonesia Stock Exchange. The reason for using chemical and basic industry sectors is it has a growth of high stock price. The type of this research is an explanatory...

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## What Went Wrong? Feeling Like a Fraud

Inanda Shinta Anugrahani

This study discusses dysfunctional behaviour that occurs from the students and employees' point of view who have work experience in an unhealthy environment. The results of a survey from 20 respondents as sources in this study can be concluded that fraud occurs in everyday life becomes a justification...

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## The Effect of Green Accounting Implementation on the Value of Mining and Agricultural Companies in Indonesia

Heni Dwi Lestari, Nurika Restuningdiah

The research aims to explain the effect of green accounting on firm value. This research using control variables, such as profitability, sales growth, leverage, and size of natural resource management companies. The population of this research is mining and agriculture sector companies listed on the...

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## Accounting Students and Business Ethics Perception

Sheila Febriani Putri, Dwi Hantoro Prakoso, Septy Nur Sulistyawati, Siti Mariyah

Ethical violence which is often committed by businesspersons in Indonesia and the high interest of students to become an enterprenure make business ethics even more important to being studied. Business ethics subject is an effort to increase the students' understanding about business ethics components....

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## The Meaning of Village Fund Management for Empowerment of Persons with Disabilities

Shihha Fawziya Aziz, Puji Handayati, Rizky Firmansyah

This study aims to understand and reveal the meaning of individual experiences related to the problems studied, the management of village funds for empowerment of persons with disabilities. The research was conducted in three villages in Ponorogo which is known as Idiot Villages, namely Karangpatihan,...

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## Education and Training as an Effort in Increasing Teacher's Competence and the Impact Towards Learning Achievement

Slamet Fauzan, Karina Ayuningtyas, Agfia Fauziatul Ulfa

The background of this study began from the problem that Senior High School students in Semarang regency got low score in accounting, the purpose of this study is to explore the

competency of accounting teacher and the students' achievement by analysing teachers' competence and the students' achievement...

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## Participative Budget, Information Asymmetry, and Budget Emphasis as a Predictor of Budgetary Slack

Sulastri, Maya Tri Wardani

This study aims to explain the influence of the participative budget (X1), information asymmetry (X2), and budget emphasis (X3) through the possibility of budgetary slack (Y). The populations in this study are all the employers at Region Water Utility Company (PDAM) Malang city and regency. The total...

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## Employee Stock Option Plan (ESOP) Effect on Earnings Management

Study on Companies Listed in Indonesia Stock Exchange 2015 - 2017

Betty Wulansari, Ridoni Fardeni Harahap, Satia Nur Maharani

This study aims to determine the effect of ESOP on earnings management. The populations of this study were all companies listed on the Indonesia Stock Exchange for the period 2015-2017. The sample was determined by purposive sampling technique and obtained 30 company's annual reports as the sample. The...

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Puji Handayati, Shadi Emad A. Alhaleh

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## Madep Manteb Manetep Value-Based Village Budgeting in Malang Regency

Mochammad Galih Satriyo Wicaksono, Maskartika Rahmatul Laily, Rizky Firmansyah, Fitri Purnamasari

This research aims to uncover the values of “Madep, Manteb, Manetep” (Consistent, Commitment, Comprehensive) in village budgeting model in Malang Regency. The research used qualitative method with case study approach. The data collected through in-depth interviews with several village officials and literature...

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Shadi Emad Areef Alhaleh, Puji Handayati, Hua Wang

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Irodatun Nadilla, Dodik Juliardi, Dian Syariati

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## The Influence of Transformational Leadership in Moderating Job Satisfaction and Intrinsic Motivation on Teachers’ Task Performance

Slamet Fauzan, Siti Mariyah, Yongky Teguh Setiaji

The development of education has several important points to be developed. One of them is through teachers’ performance. Teachers’ role becomes important in generating high quality

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Windha Aprillia, Satia Nur Maharani

The purpose of this paper is to examine the effect of the dark triad among Indonesia accountants on their ethical behaviour. Mach IV scale is used to measure the Machiavellianism traits of accountants, the NPI-16 scale is used to assess the Narcissism traits, and PPI scale is used to measure the Psychopathy...

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Sheila Febriani Putri, Dhika Maha Putri, Hanjar Ikrima Nanda, Ria Zulkha Ermayda

A university is primarily being a facility to produce a capable and professional workforce. On other hand, higher education institutions must be reacted quickly to the social and economic needs of the industry. Thus, this leads to their actions to enhance graduate employability. In particular, a good...

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Dhika Maha Putri, Sunaryanto, Slamet Fauzan

The transition of the new era of education after the Covid-19 Pandemic from face to online has become a challenge in the world of education. This has an impact on how an educator is able to maximize the use of technology as teaching media. Educators must be able to adapt to various applications and technologies...

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## The Practice of Disclosing Sustainability Reports on Bank Performance: *Maqashid Shariah* Perspective

Arini, Satia Nur Maharani

This study evaluated the correlation among the disclosure of sustainability report towards bank's performance from the perspective of Maqashid Syariah. Islamic Bank in Indonesia and Malaysia in the period of 2014-2018 was used as the sample in this study. The method used was Generalized Method Moments...

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## Research Paradigm on Grounded Theory Method for Accounting Research: Filtering All Sensory Input

Satia Nur Maharani

The basic beliefs defining the research paradigm can be viewed from three fundamental dimensions, ontology, epistemology, and methodology. Ontology and epistemology pay an attention to the influence of a person's perspective on reality. Ontology is a claim and assumption about the essence of reality,...

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## The Influence of Capital City Redeployment's Announcement on Abnormal Return and Trading Volume Activity of the LQ-45 Companies

Nafisatul Khusna, Nurika Restuningdiah

This study aims to investigate the difference between abnormal return and trading volume activity before and after the occurrence of the capital city deployment announcement at the listed companies in LQ-45 index stock. This study carried out by using event study analysis method with 11(eleven) exchange...

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# Vocational Reforms Increasing Graduates Absorption in the Industry World

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## ABSTRACT

The rise of phenomena related to the disruption of the role of accountants has triggered academic actors to process ingredients so that the continuity of the world of education, especially the accounting study program as a graduate producer, continues. Accounting is a science that is conceptually irreplaceable by machines. Accounting vocational as a study program that seeks to produce graduates who are ready to work or create employment opportunities also needs to make reforms so that the absorption of graduates in the industrial world is more optimal. This study aims to describe cognitively the phenomena that occur in vocational education so that it becomes a reference for the sustainability of accounting vocational in the world of education. The research method used is qualitative research, namely the method by conducting interviews with informants from users of accounting graduates in the city. The data uses triangulation techniques and the data is analyzed inductively. The results showed that vocational was still needed by emphasizing applied accounting scientific skills so that graduates could be easily absorbed by the industrial world.

**Keywords:** *vocational, absorption, industrial world*

## 1. INTRODUCTION

Being involved in the era of the Industrial Revolution 4.0. Higher education is required to produce creative and innovative human resources, as well as vocational education. Currently, vocational education is still considered not optimal in fulfilling job provider qualifications [1]. Another problem is that the vocational and undergraduate levels are still considered the same where there are still many D3 vocational graduates continuing their education to the S1 level [7]. Further homework that diploma three is in the process of becoming a D4 to be on par with other professionals. This is of course a shared responsibility to solve various problems that exist in vocational.

Things that must be pursued include vocational must collaborate with industry professional associations and stakeholders to improve the quality of graduates [4]. The same thing was said by Dhaniswara that the presence of vocational was to answer the needs of skilled and professional resources according to the needs of the job market. Indonesian President Joko Widodo said that the existence of vocational was in line with the direction of government policy to provide opportunities for vocational graduates to work in BUMN, government, and

private institutions. Chairman of the Association of Indigenous Indonesian Entrepreneurs, Sarman Simanjorang, said that higher education must increase human resources who can adapt to technological developments. Vocational education must be able to produce graduates who have mastered abilities in certain fields of work so that they can be absorbed as workers in either private, government, or independent industries. Vocational graduates must have the main soft skills in problem-solving, critical thinking, work in teamwork, and most importantly be able to adapt to technological developments. Vocational education must also be able to develop digital-based entrepreneurship, of course, has an impact on curriculum alignment. Another thing that vocations must do is make extraordinary changes to meet the needs of users for vocational graduates and of course, it will have an impact on changing the study program curriculum which must be designed in line with the demands of the all-digital industrial revolution 4.0 so as not to be left behind. Vocation is required to be able to produce graduates who have skills and competencies. In order not to be disrupted, accountants must adapt and be familiar with information technology, understand big data, and be able to store a lot of information. Adapting to industry 4.0 apart from having skills related to accounting, you must also know about information

technology, automation, the internet of things, and big data analysis [3].

Vocational education must also involve various parties who are users of accounting graduates in formulating an accounting curriculum to suit current and future demands. Vocational accounting national symposium and vocational accounting olympiad become one of the media in preparing professional accountant candidates. The industrial revolution trend 4.0 was triggered by the development of communication, information, and internet technology. The response to industry 4.0 with the unique dominance of machines in almost all human activities has an impact on the loss of humanism. Professional accountants must have a certificate and pass the CA examination, experience, continuing professional education, professional standards, ethics, and contribute to professional associations. Accountant professionalism needs to be maintained to be able to deal with technological changes.

The current view of society states that the accounting profession will be eroded in the industrial era 4.0. This also has an impact on the reduced need for accountants for small business owners. Facing this condition, millennial generation accounting must strengthen expertise, open insights, instill strong values, and ethics so that they can survive change and continue to contribute to civilization. The accounting profession must have a long-range vision, have a forward view. Professional Accountants have an impact on the sustainability of the business world & economic stability so that the professionalism of Accountants must always be maintained by showing high performance & integrity.

Based on the above explanation, the researchers formulated the following problem formulations:

- 1) How can vocational graduates be able to meet the needs of users / the industrial world?
- 2) What efforts should be made to optimize vocational potential in the industrial world?
- 3) What obstacles occur to vocational to meet the needs of users / the industrial world?
- 4) How are the efforts of higher education institutions in changing vocational education to Diploma Four (D4) / Bachelor of Applied Sciences?

From the formulation of the problem, the purpose of this study is to provide an overview of the phenomena that occur in the world of vocational cognitively. This needs to be done to maintain the stability of vocational education and teaching in tertiary institutions so that they can meet user needs. Technological progress is one focus of attention that cannot be ignored so that vocational continuity is well maintained.

## **2. RESEARCH METHOD**

This study uses a qualitative approach to build knowledge through understanding and discovery. This approach is a process of research and understanding

based on methods that investigate social and human phenomena. For data source sampling was done purposively and snowball, the collection technique was triangulation (combined), data analysis was inductive or qualitative and the results of qualitative research emphasized the meaning rather than generalization [6].

The research carried out aims to obtain an overview of several phenomena that occur in the era of industrial reform 4.0. The results of the study describe the conditions that occur in the field so that they will become a mirror to try to minimize the problems that occur. This type of research is included in the category of case study research so that it is specific.

### *2.1 Data Sources, Data Collection Techniques, and Research Instruments*

Researchers obtained data sourced from interviews and written documents related to the topics taken. Informants are a source of data which is one of the references for researchers as raw material for this research. Informant qualifications are those who understand the topic raised where the selection is carried out in a purposive manner, namely based on the research objectives concerning the criteria of the researcher. The interview is a data collection technique with the following requirements: first, to have sufficient information so that the research objectives are fulfilled, secondly, efficiency, where the data obtained, is enough to spend efficient costs and easy and fast access, third ethics where the researcher follows the time determined by the informant. The types of interviews are closed, covering specific and general topics. The research was conducted for approximately four months at the end of 2019. In this study the researcher acted as a key instrument who served as a research planner, determining the right informants, collecting and processing data based on interpretation by analyzing the data, and drawing conclusions from the data obtained.

### *2.2 Data Analysis Techniques*

#### *2.2.1 Data Credibility Testing*

It has been mentioned above that the data collection technique in this study uses the triangulation technique, which is a technique used to verify validity by using something other than the data that serves as a comparison. The theory states that triangulation consists of first, method triangulation, namely the method used by comparing the information obtained in different ways. This aims to minimize errors in data collection; the second is theoretical triangulation, namely the formulation of information that has been collected and then compared with the corresponding theoretical

perspective to avoid a separate conclusion from the researcher.

### 2.2.2 Data Analysis Strategy

This study uses a qualitative-verification data analysis strategy, namely an inductive analysis of research data conducted by researchers for the entire research process so that the overall format of the research data analysis strategy is different from the quantitative research format. In qualitative research, theory acts as a companion in the research process with the aim that the research process is on the right track.

### 2.2.3 Data Analysis Techniques

In this study, the data analysis technique used is a descriptive qualitative analysis were in analyzing the information obtained, it aims to develop the theory used which comes from data from the field. The data analysis technique uses an inductive technique where general conclusions come from facts in the field. The process of concluding is carried out by compiling general statements. The purpose of this analysis is to simplify the data into a simpler form to make it easier to understand it.

In analyzing research data/information, the researcher takes the following steps:

- 1) Data reduction, namely selecting relevant data on the data obtained.
- 2) Present the data that has been summarized descriptively and then present a discussion related to the research results based on the research phenomenon.
- 3) The final step is to conclude the discussion of research results to provide solutions to the formulation of research problems on which the research is conducted.

## 3. RESULTS AND DISCUSSION

The following is an explanation of the results of the research data collection that has been carried out:

- 1) How can vocational graduates be able to meet the needs of users / the industrial world?

Vocational education talks about the link and match between the world of education and the absorption of graduates in the industrial world. To meet the target for the absorption of graduates in the industrial world, one strategy that can be done is an apprenticeship program / practical work. Practical work is carried out in real terms where students are given a definite space to implement their knowledge "not just used as a photocopy". In this case, vocational should focus on technical expertise to enrich the competence of graduates so that there is no superficiality in the competence of diploma graduates. Vocation is subject to market demands and needs.

To make it happen, it is necessary to involve the industrial world so that there is a match between the expertise of graduates needed by the industrial world and the availability of graduates produced by universities. The existence of continuous cooperation between tertiary institutions that produce graduates and the industrial world that absorbs graduates is the starting point for success in the absorption of graduates.

Its implementation is by holding a family gathering, which is an effort to invite business actors to find information related to graduates that are needed by users / the industrial world. This stage is then continued by making a cooperation agreement between universities and the business world where one of the contents is the willingness of the industrial world to become one of the media for students to do internships / practical work. In carrying out the process, higher education institutions also make adjustments to the curriculum which is the basic ingredient of higher education so that the products/graduates produced are following the needs of users / the industrial world.

- 2) What efforts should be made to optimize vocational potential in the world of work?

The vocational potential is still very much needed by the industrial world because as far as the user knows, vocational education is implementation, meaning that graduates are prepared to be able to work quickly. To meet the needs of the industrial world, Higher Education seeks to put a major emphasis on graduate improvement by synergizing the quality of graduate expertise with the expertise needs of the industrial world.

The first steps that the higher education will take include researching to compile what the industrial needs are, how many are needed, and what education/skills the industrial world needs. Curriculum adjustments are very important things to pay attention to producing quality graduates following industry world standards. The curriculum is the result of composing materials that have been compiled to become products/graduates that sell well in the market.

- 3) What obstacles occur to vocational to meet the needs of the user/world of work?

Barriers that occur in vocational include the lack of interest in the industrial world/world of work in placing students for apprenticeships / practical work according to their knowledge. This occurs due to various reasons, including the inconvenience of the company when there are internship students because they are considered to be somewhat hampering company mobility. The next obstacle has to do with the non-absorption of vocational graduates which has an impact on increasing distraction. This of course affects the public's assessment that studying in vocational studies does not guarantee that it is easy to get a suitable job, even better than high school graduates. The availability of ready-to-use graduates in the industrial world has not been facilitated by teaching



staff/lecturers who meet industry standards. For this, it is necessary to collaborate with the industrial world so that there is cooperation in the form of guest lecturer activities or public lectures with speakers from practitioners or the industrial world. Of the obstacles that exist all return to the efforts of universities to cooperate with the industrial world. The industrial world is willing to become a partner for higher education so that it can be absorbed properly by vocational graduates.

4) How are the efforts of higher education institutions in changing vocational education to Diploma Four (D4) / Bachelor of Applied Sciences?

With the change of the Diploma Three study program to an Applied Bachelor degree, students can be given the option to graduate in Diploma Two, Diploma Three, or simultaneously complete an Applied Bachelor. Changes must be carried out in an integrated and integrated manner for optimal results. The D4 program aims to hone skills following the scientific field of each study program including accounting.

There are still many industrial worlds that are not familiar with Diploma 4. The industrial world is more familiar with D3 and S1 so that the efforts that must be made by Higher Education include disseminating information to the industrial world that D4 is a diploma that prepares graduates equal to S1 but more emphasis is placed on obtaining knowledge which has been implemented when the graduate is a student. Higher education institutions are also obliged to prepare a curriculum following the needs of the industrial world so that the absorption of graduates can be optimized.

#### 4. CONCLUSIONS

Conclusions that can be made based on the problems, questions, and research results are as follows:

1) How can vocational graduates be able to meet the needs of the user/world of work?

To answer this question, it is necessary to have a synergy between the world of education in this case universities as providers of vocational graduates with the industrial world as absorbers of vocational graduates.

2) What efforts should be made to optimize vocational potential in the world of work?

The efforts that must be made by tertiary institutions so that the potential for vocational graduates can be optimal include arranging industrial needs, how many needs, and what education/skills are needed by the industrial world. This can be done by entering into a cooperation agreement between universities and the industrial world.

3) What obstacles occur to vocational to meet the needs of the user/world of work?

Barriers that occur in vocational include the lack of interest in the industrial world/world of work in placing students for apprenticeships / practical work according to their knowledge.

4) How are the efforts of higher education institutions in changing vocational education to Diploma Four (D4) / Bachelor of Applied Sciences?

Higher education institutions must make efforts to disseminate information to the industrial world that D4 is a diploma that prepares graduates to be equivalent to S1, but more emphasis is placed on obtaining the knowledge that has been implemented when graduates are students.

It is recommended for further researchers to carry out further research on the same topic and focus on the efforts made by universities in producing graduates who are easily absorbed by the industrial world. The analysis unit should be expanded again so that the results of the research are more widely beneficial.

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