

**“
SCIENTIFIC FRAMEWORK AS
INITIATOR OF CHANGE
IN POST-PANDEMIC CRISIS
”**



PROCEEDING

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Articles

- [Performance of Local Government Information System Applications \(SIPD\) and Internal Control Systems to Improving Quality Financial Reports.](#)
Lilis Puspitawati, Deftania Ofita Liani, Muhammad Yusuf
1-13
 - [PDF](#)
- [Social Media Strategy and Its Influence on Interest Digital Financial Transaction In The Tourism Business](#)
Lilis Puspitawati, M. Fajrul A'lim, M. Taufan Nurfausan
14-20
 - [PDF](#)
- [Is Green Brand Knowledge Affected Green Purchase Intention on Instant Noodle Product in Bandung, Indonesia?](#)
Erna Susilawati, Hanif Nurdiarkoro
21-24
 - [PDF](#)
- [Impact COVID-19 Pandemic towards E-Commerce Sales Value and E-Grocery Sales Value in Indonesia](#)
Widyawan, H Soegoto
25-29
 - [PDF](#)
- [Analysis of Environmental Graphic Design: A Study Case from Hospital in Indonesia](#)
Malik Abdul Aziz, M Syahril Iskandar
30-40
 - [PDF](#)
- [The Quantitative Model of the Business Success Based on Entrepreneurial Characteristics, Motivation And Business Ability](#)
Agus Riyanto, Ismatul Maula, M. Yani Syafei, Gabriel Sianturi, M Azka Fadhillah
41-46
 - [PDF](#)
- [Problems of Small and Medium Enterprise \(SME\) in The Agriculture Sector in The Digital Era Towards National Food Security](#)
Y Sutisnawati, L Hakim, A Ajeng
47-53
 - [PDF](#)
- [Mass Media in The Socialization of E-Government Policies about Online Electronic Applications Services \(E- Open\)](#)
T Rohmawati, O Solihin, Y Mogot, K P Aulia
54-63
 - [PDF](#)
- [The Problems in Kaiwa Learning Faced by Students](#)
D P Mardhatillah, S M Setiana
64-68
 - [PDF](#)
- [The Legitimacy of Wiretapping Results from the Komisi Pemberantasan Korupsi as Evidence in Corruption Cases Linked to Indonesian Legal Provisions](#)
Hetty Hasanah
69-77
 - [PDF](#)
- [Transformational Leadership Model of Muhammadiyah Branch Leaders in Bandung District](#)
Dewi Kurniasih, J Erawan

78-85

◦ [PDF](#)

- [Adaptive Reuse of Heritage Building "Roemah Kentang 1908 Restaurant" Bandung](#)

F Maharlika, S Zahra Mutifah

86-94

◦ [PDF](#)

- [GAMPIL FOR PUBLIC : The Application for Licensing Services](#)

Nia Karniawati, Rizki Adi Purnama, Nafisa Nurfatin

95-99

◦ [PDF](#)

- [Post-Pandemic Human Resource Management Strategy Through Work From Anywhere \(WFA\), Monitoring Employee Productivity and Skill Development](#)

Irpan Bangga Nugraha, Dedi Sulistiyo Soegoto

100-105

◦ [PDF](#)

- [The Influence of Social Media, Advertising and Resellers on Marketing Strategies in Increasing Sales on SME Snack Food Products Croccante Chips](#)

David Erwinson, Dedi Sulisty

106-111

◦ [PDF](#)

- [Corporate Criminal Responsibility for the Crime of Mixing LPG in the Perspective of Consumer Protection and Law Enforcement](#)

Sahat Maruli Tua Situmeang

112-119

◦ [PDF](#)

- [Return of State Financial Losses in an Effort to Realize Restorative Justice in Corruption Crime](#)

Musa Darwin Pane

120-125

◦ [PDF](#)

- [Human Resource Quality Strategies of Fulfilling the Needs for Digital Talent in Society 5.0.](#)

Novriana, D S Soegoto

126-133

◦ [PDF](#)

- [Information Design for the Development of Aceh's Door Batik Pattern on Font Medium](#)

Ahmad Nurzaeni Fauzi, Wantoro, Mauliza Salvina

134-142

◦ [PDF](#)

- [Critical Discourse Studies on Language and Identity of Social Actors Represented in UK Prime Minister Elizabeth Truss' Speech of Announcing Resignation](#)

Muhammad Rayhan Bustam

143-151

◦ [PDF](#)

- [The influence of Cyberloafing behavior, Work-life Balance and Work Environment on Building Construction Employee Performance](#)

Dony Ilham Purakusumah, Dedi Sulistiyo Soegoto

152-158

◦ [PDF](#)

- [Improve Employee Productivity by Applying Green Human Resources Management and Increasing Employee Job Satisfaction](#)

Saura Jeane Aquar Rahma, Herman Soegoto

159-169

◦ [PDF](#)

- [Book Design as Tegel Information Media and Its History in Indonesia](#)

Wantoro, Eldhie Rutfi Milega

170-178

◦ [PDF](#)

- [Analysis Behavioral Financial Bias in Investment Decision Making](#)

T M Kuntara, D A W Sya'roni

179-184

◦ [PDF](#)

- [Does Loan to Deposit Ratio Affect Return on Asset? Evidence from State-owned Banks](#)

Hadi Purnomo, Indah Sri Nurcahyani

185-189

◦ [PDF](#)

- [The Effect of Hedonic Shopping Motivation and Shopping Lifestyle on Impulsive Buying](#)

S Hanafiah, H Soegoto

190-196

◦ [PDF](#)

- [Organizational Behaviour through Human Resource Management and Performance During and Post-Pandemic COVID-19](#)

S Valia, D S Soegoto

197-204

◦ [PDF](#)

- [Strategy for Minimizing Tech Talent Turnover Through the Implementation of Employee Stock Ownership Plan](#)

Dani Rusda Taufani, Herman S Soegoto

205-212

◦ [PDF](#)

- [The Influence of Leadership Style And Work Motivation on Employee Performance After The Pandemic](#)

Dhea Nurfa Setiani, Herman Soegoto

213-224

◦ [PDF](#)

- [Visual Rhetorical Studies Documentary It Might Get Loud](#)

Irwan Tarmawan, Muhammad Fariz Priamanggala

225-236

◦ [PDF](#)

- [Transformation of The Regional Symbol That Occurs in the Logo PERSIB and It's Influence on Public Perception](#)

A T Cahyadi, Wantoro, Y I Maulana

237-246

◦ [PDF](#)

- [Marketing Politics of Government to Encourage Participation in Television Digitisation Programs](#)

Surya Eka Desayu, Hkikmat Mahi Mamat

247-256

◦ [PDF](#)

- [Case Study of Political Public Relations Model Information Commission of West Java Provinsi](#)

Surya Eka Desayu, Hkikmat Mahi Mamat

257-267

- [PDF](#)
- [Advertising an Sub Culture Food: Arm Burger as ‘Underground Meal’](#)
Ivan Kurniawan, Dinar Lestari
268-280
 - [PDF](#)
- [Marketing Strategy of HITS UNIKOM Radio to Improve Brand Awareness in The Digital ERA](#)
N A Katresna, D A Wahab
281-287
 - [PDF](#)
- [The Role of Perceived Value and E-Service Quality of E-Commerce Users to Build Electronic Word Of Mouth \(E-WOM\)](#)
Cikal Virgiawan Pratama, Deden Abdul Wahab Sya'roni
288-293
 - [PDF](#)
- [Word Formation of Indonesian and English Used by Indonesian Children in Playing Online Games](#)
Asih Prihandini, Haikal Ilya Muhammad
294-301
 - [PDF](#)
- [Emotional Intelligence and Work Stress Its Effect on Employee Performance](#)
Lita Wulantika, Siti Nurhaliza Meilani, T Handayani, Muhammad Razi Al Faruqi
302-309
 - [PDF](#)
- [Implication of Tipping on Services \(a case study on Restaurant and Hotel Services in Tasikmalaya\)](#)
M Yani Syafei , Dedi Rianto Rahadi , Gabriel Sianturi
310-317
 - [PDF](#)
- [Online Shop Minniers' Business Model Development Strategy Using the BCG Matrix Approach](#)
G M Aulia, R Wahdiniwaty
318-324
 - [PDF](#)
- [Digital Communication Strategy Start-Up Psychology Service Bureau in Improving Consumer Self-Development](#)
Melly Maulin Purwaningwulan, Muhammad Dwi Rizki
325-332
 - [PDF](#)
- [Vegetation Concept in Interior Space Design as Sick Building Syndrome Solution](#)
Dina Fatimah, Achmad Rifa I
333-339
 - [PDF](#)
- [Song Lyrics Translation Project in Translation Class](#)
M Ali
340-345
 - [PDF](#)
- [Personal Branding Muslim Fashion on Tabriizhijab.idn](#)
Alif Akbar Assiddiq, R Wahdiniwaty
346-351
 - [PDF](#)
- [Application of Government Accounting Standards in Government Financial Reporting](#)
S D Anggadini, N Agustin, R S P Agustin, D N Zahrany, A Bramasto, S Damayanti

352-361

◦ [PDF](#)

- [Social Criticism after the Pandemic Era on the Visual of the Truck Body](#)

Adityo Baskoro Hardoyo

362-368

◦ [PDF](#)

- [Visualization of Muslims in Video Game as a Leading Image of Islam for Society](#)

Deni Albar, Citra Nurimbono

369-376

◦ [PDF](#)

- [The Effects of Tokopedia Promoted Product on Indonesia Marketplace Customers](#)

H A Aziz, D A W Sya'roni

377-383

◦ [PDF](#)

- [Psychological Segmentation Entitled Healing as a Promotional Communication Strategy Marketing](#)

R Wahdiniwati, N S S Sugiana

384-389

◦ [PDF](#)

- [Leadership Style and Motivation Impact on Improve Teacher Performance](#)

A D U Kulsum, R Wahdiniwati

390-395

◦ [PDF](#)

- [The Effect of Lecturer Certification on Improving Teaching Performance: A Case Study of Japanese Language Lecturers in West Java](#)

S M Setiana, I M Yukasih, M Dirgandini, D S Halibanon

396-400

◦ [PDF](#)

- [Color preferences in children's drawings in Taman Kanak-kanak Alquran Ash Shofa](#)

Ade Nursayyidah, Yully Ambarsih Ekawardhani

401-408

◦ [PDF](#)

- [The Effectiveness of Financial Technology and Financial Literacy on Financial Analysis for Small and Medium Enterprises](#)

Inta Budi Setya Nusa, Juwita Sri Rahmawati

409-417

◦ [PDF](#)

- [The Influence of Project Management Applications, Productivity and Work Environment on Discipline, Motivation and Work Results](#)

Eldeast Jane Abdul Fitra, Rahma Wahdiniwati

418-426

◦ [PDF](#)

- [Impact of Visual Communication Design Study Program Curriculum Content on Consideration of Student Career Plans and Future](#)

K Kasmana, N N Annisya

427-436

◦ [PDF](#)

- [Preserving of Hornbill Bird through 3-Dimensional Animation Clips](#)

A T Cahyadi, R Fadillah, H Mulyana, Z F Ramdan

437-444

◦ [PDF](#)

- [Impacts of Growing Number of Taxable Entrepreneurs on the Revenue of Value Added Tax](#)
A Febriansyah, R T Aprilia, S Gunawan
445-449
 - [PDF](#)
- [Dvandva and Appositional Compounds in the Food Menu on the Starbucks Cafe Website](#)
R Trializa, M R Yuwita
450-457
 - [PDF](#)
- [Third Party Funds Affect the Net Income of Bank Syariah Indonesia \(BSI\)](#)
Adeh Ratna Komala, Mari Maryati, Widia Santiyani, Fatya Febrianti Hinggis
458-464
 - [PDF](#)
- [The Meaning of the Emblem of the Bandung Raya Regional Government](#)
Nurcahyo Eko Noviantono, Rini Maulina
465-477
 - [PDF](#)
- [Accountability through Public Sector Accounting and the Quality of Financial Reports](#)
S D Anggadini, T Santika, R S P Agustin, M B A Dwiparna, S Damayanti
478-488
 - [PDF](#)
- [Form of Warak Ngendhog in the Dugderan Tradition of Semarang](#)
De Hafizh Kumara Rasyidu, Rini Maulina
489-497
 - [PDF](#)
- [Analysis of Environmental Graphic Design: A Study Case from Hospital in Indonesia](#)
Malik Abdul Aziz, M Syahril Iskandar
498-507
 - [PDF](#)
- [Visual Persuasion on Commercial Movie Series of Toyota: Mengakhiri Cinta Dalam 3 Episode](#)
Muhammad Lutfi Aris, Taufan Hidayatullah
508-515
 - [PDF](#)
- [A Study of Visual Background of Animal Crossing: New Horizons Game](#)
Yuyun Wahyuni Abasi, Kankan Kasmana
516-526
 - [PDF](#)
- [Advertising Design Influence on Promotion Strategies and Consumer Purchasing Decisions](#)
M F Fadilla, D A W Sya'roni
527-533
 - [PDF](#)
- [Senses and Emotion Experience at Aceh Tsunami Museum](#)
Ryanty Derwentiana Nazhar
534-539
 - [PDF](#)
- [Comparison of Spatial Planning of Sundanese Traditional Houses](#)
Mutiaras Silmi Muzaki, Tiara Isfiaty
540-550
 - [PDF](#)

- [Earning Management Practices and Tax Avoidance: An Empirical Evidence from Indonesia Banking Industry](#)
S K Rahayu, R N Azizah, F H D Handaya
551-559
 - [PDF](#)
- [Visual and Creative Design Strategy for Promotion of Tourism and Culture in West Bandung Regency](#)
I Rochmawati, A Fadilah
560-568
 - [PDF](#)
- [Impact of Macro Economic on Stock Return at BUMN Banking Period 2015-2022](#)
Mari Maryati, Adeh Ratna Komala, Rasyha Andini, Syakira Kiki Irawati
569-574
 - [PDF](#)
- [Nonverbal Communication as a Symbol of Love in Long Distance Relationship \(LDR\)](#)
Solihat Manap, Kezia Onggowidjaja Michelle
575-583
 - [PDF](#)
- [Barongsai Form and Color at the Cap Go Meh Festival in Singkawang City](#)
Muammar Irsyadi, Yully Ambarsih Ekawardhani
584-590
 - [PDF](#)
- [Indonesia Australia-Comprehensive Economic Partnership Agreement \(IA-CEPA\) Cooperation in Increasing Economic Growth after the Covid-19 Pandemic](#)
Henike Primawanti, Rifda Alviani Khoirunnisa, Azizah Tisnakusumahnita, Diyat Nurrahman
591-602
 - [PDF](#)
- [Indonesia's Economic Diplomacy at the G20 Summit](#)
Henike Primawanti, Yasmin Khairunisa, Nur Khalida, Ismail Daffa
603-610
 - [PDF](#)
- [Knowledge Management, Intrinsic Motivation, and Competence Impact on Employee Performance Analysis \(Study of Employees in the Technician Section at a Material Handling Company in Jakarta\)](#)
I Budiarti, R Burhanuddin
611-622
 - [PDF](#)
- [An Error Analysis of the Perception Based on Accent in Japanese](#)
A Arianingsih, M F K Musyaafa
623-632
 - [PDF](#)
- [Discourse between Criminalization and Marginalization \(Teks Analysis\)](#)
Solihat Manap, Hidayat Imansyah
633-638
 - [PDF](#)
- [The Anatomy of a Metaphor Simple Seating Facility Furniture with Narrative Methods](#)
Cherry Dharmawan, Revina Zahra
639-647
 - [PDF](#)
- [The Analysis of Ellipsis in A Pair of Silk Stockings A Short Story by Kate Chopin](#)
Juliana Karin, Juanda

648-656

◦ [PDF](#)

- [Alternative Policy Management Framework in Determination of Long-Distance Travel Permit Based on Covid-19-like Symptoms Using Data Mining](#)

E S Soegoto, Y Handoko, W Wantoro, R Wahdiniwati, S S Aulia, D Fatimah

657-666

◦ [Pdf](#)

- [A Need Analysis for Kanji Learning Applications](#)

T P Sumitra, S M Setiana

667-671

◦ [Pdf](#)

- [Need Analysis of Japanese Grammar Learning Media](#)

K Ramadhan, S M Setiana

672-676

◦ [Pdf](#)

- [Indonesian Student Perceptions of Learning Kanji](#)

R Renaldy, S M Setiana

677-681

◦ [Pdf](#)

- [Strengthening Business Success using Entrepreneurial Personal Independence and Entrepreneurial Competence](#)

Muhammad Iffan, Rizal Firmansyah, Windi Novianti

682-688

◦ [Pdf](#)

- [The Empowerment Effectiveness through the Family of Hope Program \(PKH\)](#)

Rino Adibowo, Eka Nuryanti Dewi, Gilang Muhamad Faris, Dewi Nurdamaiaiti, Mochamad Daffa Fahlevi, Gaya Prakasa Hartanto, Ahmad Syahrul Mukarom

689-697

◦ [Pdf](#)

- [The Government's Role in Increasing Millennial Farmers through Technology](#)

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

698-705

◦ [Pdf](#)

- [Personal Pronoun Translational Shifts in Anime Translations](#)

H H Hasna, M Ali

706-713

◦ [Pdf](#)

- [The Influence of Health Development on the Quality of Human Resources in the City of Bandung](#)

P S Kurniati, T K Nisa, M SAI Amin

714-718

◦ [Pdf](#)

- [Government Regional Strategies in Tourism Development in the Nusa Tenggara Barat Province Post-Pandemic](#)

P S Kurniati, M SAI Amin, T K Nisa

719-723

◦ [Pdf](#)

- [UMKM in Improving The Economy of Rural Communities](#)

Nia Karniawati, Nafisa Nurfatin, Enrico Cristian, Yayan Karyaana

724-728

◦ [Pdf](#)

- [Interaction between Community and Local Government in Evaluation Policy of Regional Regulation about Funeral Service Retribution](#)
Dewi Kurniasih, Abdillah Thohir
729-733
 - [Pdf](#)
- [Yakuwarigo and Style Shifting in the Anime Genjitsushugi Yuusha no Oukoku Saikenki](#)
R T Adipura, A Arianingsih
734-740
 - [Pdf](#)
- [Sociology of Government in The Study of Service Quality Parking Permit Management in Department of Investment and One Door Integrated Services of Bandung City through The GAMPIL for Public Application](#)
Dewi Kurniasih, Herlangga Herdin Pratama
741-745
 - [Pdf](#)
- [Analysis of United States Cyberpower Domination through the Cloud Act on Data Security in Europe](#)
D Triwahyuni, Y W Nugraha, I R H Permana, Z A Falentino
746-756
 - [Pdf](#)
- [Adolescents' Knowledge and Perception of Traditional Food Products Typical of Banten Gipang PD Laila](#)
Y A Ekawardhani, Holif Maulia
757-761
 - [Pdf](#)
- [Cyber Espionage of F-15 Fighter Jet Data Impact To U.S. – China Relations](#)
D Triwahyuni, M Azhar, D Cahya, R Andika
762-774
 - [Pdf](#)
- [The Role of Nato in Enhancing Ukraine's Cybersecurity during Times of Conflict](#)
Dewi Triwahyuni, Leonardo Valentino, Nenden Nurmutiasari Amada, Harya Bustami
775-786
 - [Pdf](#)
- [The Impact of the Covid-19 Pandemic on the Development of Economic Regionalism in South East Asia](#)
A Darmayadi
787-796
 - [Pdf](#)
- [The Effectiveness ASEAN Political Security Community \(APSC in The Implementation of ASEAN Convention on Counter Terrorism \(ACCT\) to Combat Terrorism in Southeast Asia](#)
A Darmayadi, A Ibrahim, W L Clariza
797-805
 - [Pdf](#)
- [Building Indonesian Nation Branding Through Indonesia Spice Up The World and Its Effect on Indonesian Spice Exports to African Region](#)
A Darmayadi, N Ibrahim, D P M Azhari, D S Ulfah
806-816
 - [Pdf](#)
- [The Potential of Developing Bread Fried Ciptamas Brand Identity to Increase Sales](#)
Cheka Handi Despianda S, Adityo Baskoro Hardoyo
817-822

- [Pdf](#)
- [Model Design of Sales Accounting Information System for Utara Game's Store](#)
N Najla, S Supriyati
823-831
 - [Pdf](#)
- [Substate Actor and Implementation of Sustainable Development Goals: Bandung City's Paradiplomacy Practices in Water Leakage](#)
Henike Primawanti, Windy Dermawan, Sri Vania Rahman, Zahra Afifah Khurrahman
832-845
 - [Pdf](#)
- [The Main Character's Conflicts in Maleficent: An Allegory for Coping Mental Crisis after Pandemic](#)
Fira Lestari, Retno Purwani Sari
846-853
 - [Pdf](#)
- [Portrait of Id, Ego, and Superego on 'Dear no One' by Tori Kelly: The Understanding for Stress Management](#)
Hani Zakkiyah, Retno Purwani Sari
854-861
 - [Pdf](#)
- [Cultural Components of Film COCO: A Mexican Heritage Multicultural Culture](#)
Vivi Fauziah, Retno Purwani Sari
862-874
 - [PDF](#)
- [How Clause Relationships in Narrative Relieve Children from the Covid-19 Crisis](#)
Nurin Fadhila Fasya, Retno Purwani Sari
875-884
 - [PDF](#)
- [The Representation of Food as Power Struggle in the Menu](#)
Nungki Heriyati, Silvi Munawaroh
886-892
 - [PDF](#)
- [Corporate Crime in Illegal Fishing Practices and Its Enforcement in Indonesia](#)
Imas solehayati, Sahat Maruli Tua Situmeang
893-897
 - [PDF](#)
- [Character Development of Arisu Ryohei from Alice in Borderline](#)
Zainab Zahratunissa, Nungki Heriyati
898-909
 - [PDF](#)
- [The Economic Impact for Indonesia from The War Between Russia and Ukraine](#)
Aelina Surya, Savitry Aditany, Shelsa Ekasara Nurhalimah, Rivaldi Rizki Ramdani
910-915
 - [PDF](#)
- [Comparative Analysis of Digital Economy in Lao PDR and Malaysia: An Overview](#)
S O Putri, R R Ramdani, P T Sonjaya, S R Valarian, R Andika, H Bustami
916-924
 - [PDF](#)
- [Visualization Analysis of Sung Jin-Woo's Character in Solo Leveling Comics](#)
N A Dzakhir, S I P Persada
925-936
 - [PDF](#)

- [Analysis of the Use of Excessive Graphic Design Elements on 77Th Independence Day Posters](#)
S I P Persada, M Najibulloh
937-942
 - [PDF](#)
- [Illocutionary Utterances Containing Prepositions in Last Christmas Film 2019](#)
Eneng Rere Prihartini, Juanda
943-949
 - [PDF](#)
- [The Literary Appreciation Level of Students](#)
Fenny Febrianty, Muhammad Hafiz
950-955
 - [PDF](#)
- [The Impact of Fulfilling Social Needs in Anime Yagate Kimi ni Naru](#)
Rivany Destie Sholihah, Fenny Febrianty
956-961
 - [PDF](#)
- [The Husband's Expression of Love in the Shin Atashin'chi Anime](#)
Bilqis Rifkah Oktaviani, Fenny Febrianty
962-967
 - [PDF](#)
- [Dark Effects in Ankoku Joshi Movie](#)
Rifqy Adiyatama Wahyu, Fenny Febrianty
968-972
 - [PDF](#)
- [Political Interests Of The Regional People's Representative Council \(Dprd\) In The Making Of Regional Regulations](#)
Tatik Rohmawati, Nandang Alamsah Deliarnoor, Samugyo Ibnu Redjo, Mudiwati Rahmatunissa, Utang Suwaryo
973-981
 - [PDF](#)
- [Prototype Accounting Information System of Revenue in Kindergarten Permata Bandung](#)
Dony Waluya Firdaus, Bilqis Khoerunisa
982-987
 - [PDF](#)
- [Visual Analysis of Totoro's Character in The Film My Neighbor Totoro](#)
Luthufunnisa Rizkya, Irwan Tarmawan
988-995
 - [PDF](#)
- [Viewing Mexican Tradition of "Dia De Los Muertos" in The Animation Film "Coco"](#)
Rahma Putri Ramadianti, Irwan Tarmawan
996-1004
 - [PDF](#)
- [Criminal Law Enforcement Against Digital Financial Services Sector Companies for Misuse of Consumer Personal Data](#)
Ananda Putri Nur Amalina, Sahat Maruli Tua Situmeang
1005-1011
 - [PDF](#)
- [Communication Design Education Oriented Vocational Curriculum Framework](#)
Rini Maulina
1012-1027
 - [PDF](#)

- [In The House of Tom Bombadil: A Traumatic Healing Therapy at Home](#)
Reynaldi Christian Yapto, Juanda
1028-1036
◦ [PDF](#)
- [Representation of Women's Beauty in Kosé Sekkisei White UV Emulsion](#)
R. Ramdani, M. Ali
1037-1042
◦ [PDF](#)
- [Legal Consequences of Unlawful Act in E-Commerce](#)
Hetty Hassanah, Muhammad Margani
1043-1048
◦ [PDF](#)
- [Youth Political Participation in The Digital Age: Preparing A New Society of Good and Smart Digital Citizens](#)
Prima Roza, Epin Saepudin, Gregorius Prasetyo Adhitama
1049-1059
◦ [PDF](#)
- [Development Strategy for Micro Small and Medium Enterprises in the Digital Era](#)
R N Nurvana, E P Wijaksana, I Fargani, S A Insani
1060-1064
◦ [PDF](#)
- [Exhibition Space Management of Chiharu Shiota as Museum MACAN's Becoming a Child-Friendly Museum](#)
Tiara Isfiaty
1065-1070
◦ [PDF](#)
- [Analysis of Moral Reasoning in Fraud Prevention And Ethical Culture As Moderation Variables](#)
W A Astuti
1071-1075
◦ [PDF](#)
- [The Effect of Financial Performance on The Adjustment of Health Company Capital Structure](#)
Euis Bandawaty, Nugraha, Disman, Maya Sari
1076-1084
◦ [PDF](#)
- [Exploring the Relationship Between Corporate Social Responsibility and Corporate Sustainability within the Food and Beverage Industry](#)
Hani Fatunnisa, Nizar Alam Hamdani, Intan Permana
1085-1090
◦ [PDF](#)
- [Enhancement of Productivity to Improve Indonesia's Labor Competitiveness](#)
Edmira Rivani
1091-1097
◦ [PDF](#)
- [Entrepreneurship Development in the Era of Disruptive Technology: \(Case Study in Denpasar City and Bandung City\)](#)
Dewi Restu Mangeswuri
1098-1103
◦ [PDF](#)
- [Disclosure of Weaknesses and Effectiveness of Internal Control in Indonesia](#)
Alfita Rakhmayani, Maya Aresteria
1104-1109

- [PDF](#)
- [The Role of Financial Availability and Entrepreneurship Education in Starting Start-Up Business](#)
Asri Laksmi Riani, Hunik Sri Runing Sawitri, Suryandari Istiqomah, Anastasia Riani S, Intan Novella QA, Mugi Harsono, Indri Sri Endarwati
1110-1121
 - [PDF](#)
- [Ethical Issues in Tax Avoidance; Study in CSR Perspective, a Literature Review](#)
Maya Aresteria, Alfita Rakhmayani, Deddy Sulestiyono
1122-1131
 - [PDF](#)
- [Herdng Behavior in Capital Markets: A Literature Review](#)
Gusni, Nugraha, Disman, M Sari
1132-1145
 - [PDF](#)
- [The Influence of Attitude, Education and Family Environment on Entrepreneurial Intention among Youth During The Covid 19 Pandemic](#)
Nizar Alam Hamdani, Salma Fitri Nurfauziah, Galih Abdul Fatah Maulani
1146-1156
 - [PDF](#)
- [Analysis the Effect of Innovation and Creativity to Business Success](#)
Muhammad Komarudin, Nizar Alam Hamdani
1157-1164
 - [PDF](#)
- [The Effect of Business Communication on Employee Performance](#)
Galih Abdul Fatah Maulani, Alfiah Az Zahra, Nizar Alam Hamdani, Intan Permana
1165-1170
 - [PDF](#)
- [The Influence of Entrepreneurial Education on Entrepreneurial Intention within Indonesian Student](#)
Teten Mohamas Sapril Mubarak, Dewina Martiara, Nizar Alam Hamdani, Intan Permana
1171-1175
 - [PDF](#)
- [The Influence of Entrepreneurial Characteristic on Business Performance](#)
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1195-1199
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T Fidowaty, G D Pratama, Z R Majid
1200-1209

- [PDF](#)
- [Quality of Services for Making Family Card \(KK\) in Department of Population and Civil Registration In Garut Regency through the Pandu-Online Application](#)
T Fidowaty, H Ramdani, M R N Kandias
1210-1217
 - [PDF](#)
- [Factors Affecting User Satisfaction Mobile Banking](#)
Adi Rachmanto, Sony Setiawan, Kharisma Puspa Munggaran
1218-1223
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O Solihin, S A Rachmadita, Yasundari
1224-1230
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Exploring the Relationship Between Corporate Social Responsibility and Corporate Sustainability within the Food and Beverage Industry

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Abstract. The objective of this paper is to examine the relationship between corporate social responsibility and corporate sustainability. Moreover, the paper examines how dimensions correlate with corporate sustainability. This research uses quantitative research methods. The data analysis technique used is simple linier regression with the help of SPSS 29. Based on the results of the research conducted, there is a relathionship between corporate social responsibility and corporate sustainability. The result of this study support the result of previous studies that by using a corporate social responsibility approach, companies will not only get economic benefits, but will also get social benefits. Thus the sustainability of the companies can take place well. It is concluded that companies with corporate social responsibility approach, the company not only gains economic benefits but gains social benefits. Business continuity can last well over a long period of time. This research has benefits so that business owners in various industries continue to carry out environment responsibility for business sustainability. In addition, the study also finds a positive relationship between corporate social responsibility and corporate sustainability. The analysis of the paper is based on survey responses from 44 stakeholders (i.e., shareholders, employees, and customers) within the food and beverage industry.

1. Introduction

Corporate sustainability has become the center of attention for every stakeholder of the community, including shareholders, employees and consumers. To achieve sustainability, companies must actively maintain and grow economic, social, environmental and political circulation. The highest performance of corporate sustainability performed by the company is to provide substantial submerits for social and environmental improvement. However, the lowest corporate sustainability performance is: 1) compliance with using low-polluting raw materials, 2) compliance of producing low-polluting products, dan 3) setting social and environmental standards in the supply chain [1]. The food and beverage industry also implements sustainable business practices in the form of economic circulation through waste management is a crucial agenda. After conducting economic circulation through waste management, based on sustainable practice reports received by Otoritas Jasa Keuangan, eighteen food and beverage companies able to attract investment of 21.3 trillion until Q2 of 2022 [2].

For some companies, it is not enough just to make a profit financially but rather it takes more effort to build a good reputation through sustainable business practices. Corporate social responsibility is a reflection of the business' moral commitment to providing meaningful social activities, intensifying the ethical climate and ensuring long-lasting corporate sustainability [3]. Seen from several global

companies that have the best corporate social responsibility, both companies operating in Indonesia and those not.

Table 1. Global Companies with the best Corporate Social Responsibility

Rank	Companies	Operating in Indonesia
1	TOMS Shoes	No
2	Microsoft	Yes
3	Nu Skin	Yes
4	The Walt Disney Company	No
5	Starbucks	Yes

Source: [4]

One of the companies with the lowest corporate social responsibility performance is Starbucks. Low social responsibility corporate performance has an impact on the decline in corporate sustainability performance [5]. This research is aimed at analyzing the relationship between corporate social responsibility and corporate sustainability. The results of corporate social responsibility performance are focused on environmental circulation based on the perspectives of shareholders, employees and customers of Starbucks operating in Indonesia. Related to social responsibility, Rizki Indah Fadliani in her research found that social responsibility has an effect on business sustainability [14]. The implementation of the concept of corporate social responsibility affects corporate sustainability, because there is an emphasis on business strategies to always develop products and the whole company the reduce negative impacts on the environment, society and the economy due to company decisions and operational activities. This study aims to explain whether there is a relationship between corporate social responsibility and corporate sustainability. This research uses quantitative research methods. Quantitative research is an approach to test objective theory by examining the relationship between variables.

1.1 Corporate Social Responsibility

Corporate social responsibility disclosure in the annual reports has a positive effect on reputational business value [6]. The main purpose of the company is profit, while these activities are in the form of activities that incur costs that are considered not to create profits but to build an image and improve and maintain good relations whose benefits will have a positive impact on the company's existence in society and its environment whose form and nature of benefit is non-material . The company's commitment to operate in an economically, socially, and environmentally sustainable manner while balancing the interests of various stakeholders. Corporate Social Responsibility can be said to be a continuous commitment from the business community, to behave ethically and contribute to economic development, while improving the quality of life of employees and their families, as well as the local community and the wider community in general in interaction with stakeholders based on the principle of volunteerism and partnership.

Corporate Social Responsibility is an ongoing commitment of a company that runs ethically and contributes to development to improve the quality of life of the workforce and their families as well as the local community and the wider community. The emergence of Corporate Social Responsibility originated from concern for the environment which raised public awareness of the environmental business footprint. The company adopts a mental environment approach that has gradually evolved into a broader concept. Corporate Social Responsibility integrates social and environmental concerns for business operations and in their interactions with stakeholders on a voluntary basis. Low social responsibility corporate performance has an impact on the decline in corporate sustainability performance [5]. Therefore, we propose the following hypothesis:

H_0 : There is not positive relationship between the level of corporate sustainability as well as corporate social responsibility.

H_a : There is positive relationship between the level of corporate sustainability as well as corporate social responsibility.

Application of environmental corporate social responsibility practices initiatives in any of the following: 1) low-polluting materials, 2) low-polluting products, and 3) environmental supply chain setting [7]. From an environmental perspective, particularly important for a large part of food and beverage industry that seem to lag in corporate social responsibility output.

1.2 Corporate Sustainability

Applying corporate sustainability to companies is complex because corporate sustainability is a level-spanning [8]. Corporate sustainability refers to a firm's orientation toward sustainable development (it is based on three pillars: economic, ecological, and social) [9]. In this manner, corporate sustainability can be an effective means of building stakeholder confidence and counteracting the potential reputational shortcomings associated with the abrupt processes of environmental corporate social responsibility. A truly sustainable corporate is expected to be able to address the economic, environmental, and social requirements simultaneously, a highly complex situation that is full of tension. This explains the commonly acknowledged three dimensions of corporate sustainability: 1) environmental integrity, 2) economic prosperity, and 3) social equity [10].

2. Methods

This article is causal research at 95% of confidence interval. This design allows the researcher to collect the data and construct the data structure to perceive the cause-and-effect on the research variables [11]. The causal research aims: 1) to understand exogenous and endogenous variables towards marketing phenomena, 2) to decide the nature of the relationship among the variables, and 3) to test the hypothesis of causal relationship variable. Basically corporate social responsibility is an effort carried out by companies as a form of corporate responsibility to empower and improve their social environment. After knowing the theory, the framework of this research is obtained.

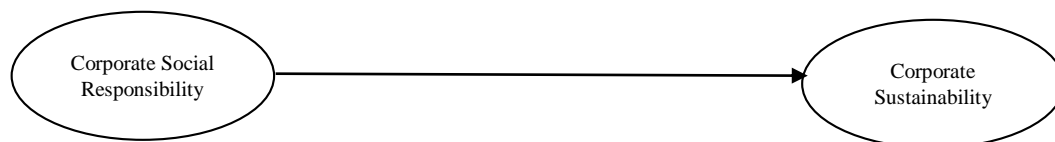


Figure 1. Relationship between corporate sustainability and corporate social responsibility

Source: [5]

To collect the data, this causal research design utilized survey as a method to collect the data from a sample through questionnaires comprising structured questions [11]. Questionnaires as the data collection was carried out by giving a series of questions or written statements to the respondents to be answered. Questionnaires as instruments used are distributed to respondents via email.

The target population was the stakeholders (i.e., shareholders, employees, and customers) of Starbucks Indonesia as lowest corporate social responsibility [4]. Furthermore, the ideal limit of the population according to the provisions of the number of stakeholders who have been more than five years. Sampling was conducted randomly, thereby everyone had the same probability of being selected from the population and representing it. Basic formula of the sample refers to the number of the independent variables, namely $N \geq 50 + 8i$ (i is the number of independent variables) [12]. Therefore, the sample of this study was 58 respondents: $50 + 8(1)$. However, this number is still in the appropriate sample size range from 30 to 500 [13]. Therefore, the sample of this study was 44 shareholders, employees, and customers.

The data analysis technique in this quantitative study utilized statistical analysis. Verifiable data analysis will be used to test hypotheses and focus on the disclosure of the behaviour of research variables. The data analysis technique used to determine the corelative relationship in this study is Partial Least Square to provide a combination of three main goals, namely: 1) to estimating path analysis using latent contracting with multiple indicators, 2) does not assume a specific distribution so that it can be used for Likert scales with a small sample count of less than 100, and 3) to confirm or predict an applied, middle, or grand theory. The program used to perform data analysis with path analysis method was SPSS.

The measurement scale used was interval as a scale that allows researchers to perform arithmetic calculations on data collected from respondents [11]. The measurement has no real zero value. The measure of attitude that is commonly used in business research is the Likert scale. The Likert scale is a scale that requires respondents to respond to the extent to which they agree or disagree about a perceived object, namely strongly agree, agree, neutral, disagree and strongly disagree.

3. Result and Discussion

The first analysis was carried out to determine the value of the regression coefficient in each dimension of corporate social responsibility to corporate sustainability. Based on the results of data processing, it shows that dimensions of environmental integrity, economic prosperity, and social equity influenced by low-polluting materials, low-polluting products, and environmental supply chain setting. Seen from the table below, the regression coefficient value of corporate social responsibility for corporate sustainability shows a number above 0.5 and a sig value of 0.000 – 0.001. the sig value shows a number less than 0.05, then the value is positively related and significant.

Table 2. Regression Coefficient of Corporate Social Responsibility on Corporate Sustainability

Dimension				
Corporate Social Responsibility	Corporate Sustainability	Regression Coefficient	Sig	Result
Low-polluting materials	Environmental integrity	0.780	0.000	Accepted
Low-polluting products		0.801	0.000	Accepted
Environmental supply chain setting		0.717	0.000	Accepted
Low-polluting materials	Economic prosperity	0.919	0.000	Accepted
Low-polluting products		0.815	0.000	Accepted
Environmental supply chain setting		0.801	0.000	Accepted
Low-polluting materials	Social equity	0.913	0.001	Accepted
Low-polluting products		0.864	0.000	Accepted
Environmental supply chain setting		0.908	0.000	Accepted

Source: Data processing

The second analysis was carried out to determine the level of relationship between corporate social responsibility and corporate sustainability expressed with an R value of 0.593 is medium. The correlation coefficient ® shows how much the relationship exists between the independent variable (X) simultaneously with the dependent variable (Y). The value of R ranges from 0 tp 1, the closer the value is to 1, the stronger relationship, while the closer the value is to 0, the weaker relationship. Guidelines for providing interpretation of the correlation coefficient as follows:

0.0 - 0.199 = very low

0.20 - 0.399 = low

0.40 - 0.599 = miderate

0.60 - 0.799 = strong

0.80 - 1.000 = very strong

While the R^2 of 0.352 is stated as the coefficient of determination which means that corporate sustainability is influenced by corporate social responsibility of 35.2%. seen from the table below regarding the summary of the corporate sustainability model. Seen from the table below regarding the summary of the corporate sustainability model.

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			
						F Change	df1	df2	Sig. F Change
1	.593 ^a	.352	.336	2.979	.352	22.803	1	42	<.001

a. Predictors: (Constant), CorporateSocialResponsibility

Figure 1. Model Summary Corporate Sustainability
Source: Data Processing

The third analysis was carried out to determine whether the three dimensions of corporate social responsibility effect corporate sustainability. In this study, there is a main hypothesis that will be tested, namely H_a : There is positive relationship between the level of corporate sustainability as well as corporate social responsibility. The signification value of $0.001 < 0.05$ then H_a is accepted and can be widely applied outside the research focus. The results of this study have similarities with previous research, that good enough social responsibility coporate performance has an impact on corporate sustainability [5]. Seen from the ANOVA table below, the significance value shows a number of 0.001

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	202.333	1	202.333	22.803	<,001 ^b
	Residual	372.667	42	8.873		
	Total	575.000	43			

a. Dependent Variable: BusinessSustainability

b. Predictors: (Constant), CorporateSocialResponsibility

Figure 2. ANOVA
Source: Data Processing

This research is a development of applied theory. This research provides information that there is a concurrent influence of corporate social responsibility on corporate sustainability. Further research is expected to conduct similar research on different industries.

4. Conclusion

In sum, the study aims to identify the effect of CSR on corporate sustainability within food and beverage industry. Moreover, the study collected data from 44 shareholders, employees, and customers. However, the data set was analysed using SPSS as the study accepted the hypotheses in this study. Accordingly, the findings indicated a significant impact of corporate social responsibility on corporate sustainability. Lastly, low-pollution materials, low-polluting products, and environmental supply chain setting Lastly, low-pollution materials, low-polluting products, and environmental supply chain settings are critical in the long-term sustainability of the company from the point of view of shareholders, employees, and consumers.

Acknowledgement

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by Nizar Alam Hamdani

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22

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Application of environmental corporate social responsibility practices initiatives in any of the following: 1) low-polluting materials, 2) low-polluting products, and 3) environmental supply chain setting [7]. From an environmental perspective, particularly important for a large part of food and beverage industry that seem to lag in corporate social responsibility output.

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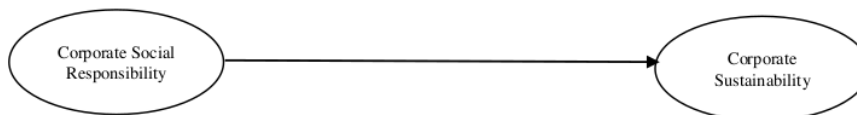


Figure 1. Relationship between corporate sustainability and corporate social responsibility
Source: [5]

To collect the data, this causal research design utilized survey as a method to collect the data from a sample through questionnaires comprising structured questions [11]. Questionnaires as the data collection was carried out by giving a series of questions or written statements to the respondents to be answered. Questionnaires as instruments used are distributed to respondents via email.

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The first analysis was carried out to determine the value of the regression coefficient in each dimension of corporate social responsibility to corporate sustainability. Based on the results of data processing, it shows that dimensions of environmental integrity, economic prosperity, and social equity influenced by low-polluting materials, low-polluting products, and environmental supply chain setting. Seen from the table below, the regression coefficient value of corporate social responsibility for corporate sustainability shows a number above 0.5 and a sig value of 0.000 – 0.001. the sig value shows a number less than 0.05, then the value is positively related and significant.

29

Table 2. Regression Coefficient of Corporate Social Responsibility on Corporate Sustainability

Dimension		Regression Coefficient	Sig	Result
Corporate Social Responsibility	Corporate Sustainability			
Low-polluting materials	Environmental integrity	0.780	0.000	Accepted
Low-polluting products		0.801	0.000	Accepted
Environmental supply chain setting		0.717	0.000	Accepted
Low-polluting materials	Economic prosperity	0.919	0.000	Accepted
Low-polluting products		0.815	0.000	Accepted
Environmental supply chain setting		0.801	0.000	Accepted
Low-polluting materials	Social equity	0.913	0.001	Accepted
Low-polluting products		0.864	0.000	Accepted
Environmental supply chain setting		0.908	0.000	Accepted

Source: Data processing

27

The second analysis was carried out to determine the level of relationship between corporate social responsibility and corporate sustainability expressed with an R value of 0.593 is medium. The correlation coefficient R shows how much the relationship exists between the independent variable (X) simultaneously with the dependent variable (Y). The value of R ranges from 0 to 1, the closer the value is to 1, the stronger relationship, while the closer the value is to 0, the weaker relationship. Guidelines for providing interpretation of the correlation coefficient as follows:

0.0 - 0.199 = very low

0.20 - 0.399 = low

0.40 - 0.599 = miderate

0.60 - 0.799 = strong

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While the R^2 of 0.352 is stated as the coefficient of determination which means that corporate sustainability is influenced by corporate social responsibility of 35.2%. seen from the table below regarding the summary of the corporate sustainability model. Seen from the table below regarding the summary of the corporate sustainability model.

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Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	.593 ^a	.352	.336	2.979	.352	22.803	1	42	<.001

a. Predictors: (Constant), CorporateSocialResponsibility

Figure 1. Model Summary Corporate Sustainability
Source: Data Processing

The third analysis was carried out to determine whether the three dimensions of corporate social responsibility effect corporate sustainability. In this study, there is a main hypothesis that will be tested, namely H_a : There is positive relationship between the level of corporate sustainability as well as corporate social responsibility. The signification value of $0.001 < 0.05$ then H_a is accepted and can be widely applied outside the research focus. The results of this study have similarities with previous research, that good enough social responsibility coporate performance has an impact on corporate sustainability [5]. Seen from the ANOVA table below, the significance value shows a number of 0.001

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	202.333	1	202.333	22.803	<.001 ^b
	Residual	372.667	42	8.873		
	Total	575.000	43			

a. Dependent Variable: BusinessSustainability

b. Predictors: (Constant), CorporateSocialResponsibility

Figure 2. ANOVA
Source: Data Processing

This research is a development of applied theory. This research provides information that there is a concurrent influence of corporate social responsibility on corporate sustainability. Further research is expected to conduct similar research on different industries.

4. Conclusion

In sum, the study aims to identify the effect of CSR on corporate sustainability within food and beverage industry. Moreover, the study collected data from 44 shareholders, employees, and customers. However, the data set was analysed using SPSS as the study accepted the hypotheses in this study. Accordingly, the findings indicated a significant impact of corporate social responsibility on corporate sustainability. Lastly, low-pollution materials, low-polluting products, and environmental supply chain setting Lastly, low-pollution materials, low-polluting products, and environmental supply chain settings are critical in the long-term sustainability of the company from the point of view of shareholders, employees, and consumers.

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