



Conference Proceedings

2019 – XXVI International Conference on Business, Economics,
Law, Language & Psychology (ICBELLP), December 20-21, Bali

20-21 December 2019

CONFERENCE VENUE

Ibis Bali Kuta, Jl. Raya Kuta No. 77, 80361 Kuta, Bali, Indonesia

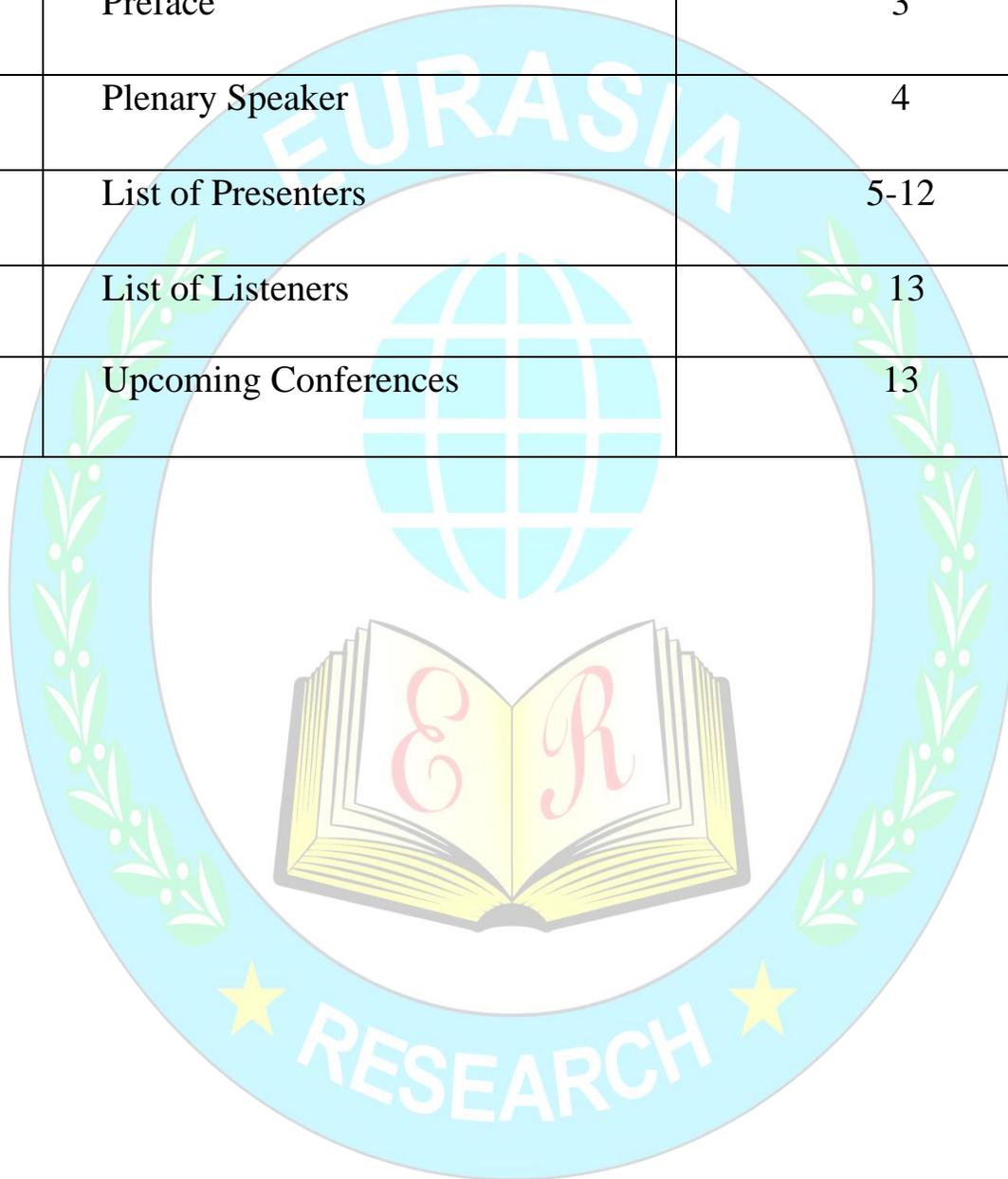
Email: convener@eurasiaresearch.info

<https://eurasiaresearch.org>

<https://icbellp.org/>

Table of Content:

S. No.	Particulars	Page Numbers
1.	Preface	3
2.	Plenary Speaker	4
3.	List of Presenters	5-12
4.	List of Listeners	13
5.	Upcoming Conferences	13



Preface:

Social Science And Humanities Research Association (SSHRA) is a global group of scholars, academicians and professionals from the field of Humanities and Social Sciences for encouraging intellectual development and providing opportunities for networking and collaboration. This association achieves its objective through academic networking, meetings, conferences, workshops, projects, research publications, academic awards and scholarships. The association is driven by the guidance of the advisory board members. Scholars, Academicians, Professionals are encouraged to freely join SSHRA and become a part of this association, working for benefit of academia and society through research and innovation.

For this conference around 22 Participants from around 9 different countries have submitted their entries for review and presentation.

SSHRA has now grown to 3365 followers and 8557 members from 45 countries.

Membership in our scholarly association SSHRA is completely free of cost.

List of members: <https://sshraweb.org/membership/list-of-members/>

Membership Application form link: <https://icbellp.org/membership?association=icbellp>

Proceedings is a book of abstracts, all the abstracts are published in our conference proceedings a day prior to the conference.

You can get our conference proceedings at: <https://sshraweb.org/conference/proceedings/>

We hope to have an everlasting and long term friendly relation with you in the future.

In this context we would like to share our social media web links:

<https://www.facebook.com/eurasiaresearch/>

You will be able to freely communicate your queries with us, collaborate and interact with our previous participants, share and browse the conference pictures on the above link.

Our mission is to make continuous efforts in transforming the lives of people around the world through education, application of research & innovative ideas.

PLENARY SPEAKER



Sarojini Naidoo
**Department of Social Work, Faculty of Humanities, University of
Johannesburg, South Africa**

Dr. Naidoo is a trained social worker and psychologist and joined the Department of Social Work at UJ in August 2018. She studied at the then University of Durban-Westville where she completed her degree in Social Work as well as Honours and Masters Degrees in Psychology. Her Ph.D. was completed at the University of KwaZulu-Natal and is in the area of suicidality. She has research interests in the areas of bullying, adult mental health, and nonsuicidal self-injury, in addition to suicidality. Dr. Naidoo teaches Advanced Group Work practice and Health, Illness and Psychosocial support at the third-year level as well as Psychopathology on the Masters in Clinical Social Work program. Her teaching philosophy is one that emphasizes commitment from students and academics to focus on personal strengths and deliver excellence in all areas of learning.

PRESENTERS

<p>Manotar Tampubolon ERCICBELLP1927054</p>	<p>Enforced Disappearance and Untouching of the Perpetrators: The Case of Indonesia</p> <p>Manotar Tampubolon Faculty of Law, Centre for International Law & Human Rights (CILHR), Jakarta, Indonesia</p> <p>Abstract</p> <p>This article discusses enforced human disappearances occurred in the process of transitioning from authoritarian regime to a democratic government of Indonesia in 1998. A number of pro-democracy activists enforced to disappear by perpetrators of human rights crimes. The perpetrators have never been processed legally as a form of accountability for the intended crime of humanity. It examines how the legal and analytical framework provided by international human rights law applies to enforced disappearances of pro democracy activists. It then reviews the factors that contribute to this phenomenon in different contexts, including the disappearance of pro democracy activists for political reasons.</p> <p>Keywords: Pro Democracy, Activists, Crime Against Humanity</p>
 <p>Garima Singh ERCICBELLP1927055</p>	<p>Caregiving bond: The Positive Aspect of Caregiving</p> <p>Garima Singh Research Scholar, Department of Psychology, D.D.U. Gorakhpur University, Gorakhpur</p> <p>Anubhuti Dubey Professor, Department of Psychology, D.D.U. Gorakhpur University, Gorakhpur</p> <p>Abstract</p> <p>Caregiving extensively includes all forms of help provided to people in state of their poor health. Caregiving may mean direct care of all types, including work done by paid workers; but the focus of present piece of work is not on professional caregivers, but on family caregivers. Being thrown into the responsibility of caregiving unexpectedly brings along intricate situations that are unavoidable. Such situations lead to conflict, stress, anxiety, depression, and other deteriorating effects, collectively named caregiving burden. In contrast to this, Indian caregivers are less likely to voice their difficulties as a 'burden', rather caregiving is seen as a part of familial responsibility. However, caregivers who make use of psychological resources to cope with the caregiving role may have feelings of gratification as well as burden, the positive effects of caregiving remains largely unexamined. Thus, in the present study, it was thought pertinent to understand the positive aspects of caregiving with a qualitative analysis of the narrative of the caregivers.</p> <p>Keywords: Caregiving, Family Caregivers, Caregiver's Burden, Positive Caregiving</p>
<p>Jobaira Nasrin Khan ERCICBELLP1927058</p>	<p>Euthanasia: Is a Justified Boulevard to Grace Death Weighing Human Rights?</p> <p>Jobaira Nasrin Khan School of Law, BRAC University, Dhaka, Bangladesh</p> <p>Abstract</p> <p>The instant think piece is established upon the polemical contention, euthanasia or voluntary assisted suicide, which oftentimes quibbled with human rights. Envisaging the human rights, the ally of euthanasia envision that it is one's right to die with dignity likewise right to life. International human rights law predominantly encounters with right to life however no careness about a quality death. However, the exalted observancy is that how far 'right to life' is tune in on 'right to die' and demonstrating this concern, pursuant to many, right to life carries out no inclusion of right to die. Honoring the right to not 'subjected to torture or to cruel, inhuman or degrading treatment or punishment' mercy killing perchance be legitimized especially when one is living an unendurable life with incurable disease so as to death is unescapable thence offering morality to end a painful life or allow a painless death; provided that his mental and physical integrity must not be contravene. Climatically if it is not done voluntarily then it would be contemplated as an unlawful act rather euthanasia; speaking of the burden will go directly upon the doctor if not supported by any codified law.</p>

	<p>Keywords: Euthanasia, Human Rights, Voluntary, Right to Life, Right to Death, Legitimacy, Codified Law</p>
<p>Chandra Shekhar Joshi ERCICBELLP1927059</p>	<p>Emerging Subjectivity and Meaning within the Labor Process of Indian Information Technology</p> <p style="text-align: center;">Chandra Shekhar Joshi Faculty of Fashion Technology, National Institute of Fashion Technology, Hauz Khas, New Delhi, India</p> <p style="text-align: center;">Abstract</p> <p>The limitless possibility of ‘being’, whatever one wants ‘to become’ in the contemporary ‘liquid modern times’ inherently accentuates complexities and ambiguities (Bauman 2000) in the ‘conceptualization of self’. Rather than a fulfilling experience and supplementary source of personal identity (Alvesson and Willmott 2002), work in the new economy and corresponding altered employment relations seem to impose corporate narratives of ‘how one ought to be’ and thus aggravate insecurity and anxiety (Collinson 2003). Emerging within the context of corroding traditional anchors of meaning (Sennett 1998) and unrealized quest for alternative forms of attachment and belonging (Jackall 1998), subjectivities are precarious at the very least. Drawing from ethnographic field work, the paper interrogates worker subjectivity within Indian Information Technology (IT) labor process to delineate meaningful work experience. The findings indicate increasingly transactional employment relationships, eroding mutual trust and self-securing orientation in the outsourcing based knowledge Industry in India. It is no surprise that in a quasi-collectivistic society, instrumentality of work in achieving other life projects, particularly ones having positive valence in the society overrides work content as significant meaning anchors derived within IT labor process.</p> <p>Keywords: Meaningful Work, Information Technology Subjectivity, Identity, Indian Knowledge Industry</p>
 <p>Nesti Hapsari ERCICBELLP1927062</p>	<p style="text-align: center;">The Effect of Net Income and Operating Cash Flow on Stock Price (A Case Study on State Owned Construction Enterprise listed on IDX 2014-2017)</p> <p style="text-align: center;">Nesti Hapsari Department Economic and Business, Singaperbangsa Karawang University, Karawang, Indonesia</p> <p style="text-align: center;">Dian Hakiq Nurdiansyah Singaperbangsa Karawang University, Karawang, Indonesia</p> <p style="text-align: center;">Abstract</p> <p>This study aims to find out how big is the effect of net income and operating cash flow on the stock price of State Owned Construction Enterprise listed on IDX 2014-2017. The variables in this research are divided into three variables, namely the independent variables consist of Net Income (X1) and Operating Cash Flow (X2), and the dependent variable that is Stock Price (Y). The analysis method is the descriptive methods using Classic Assumption Test with the data analysis using the Multiple Linear Regression Analysis. Based on the result of the study, Net Income had no effect on Stock Price because $t_{count} < t_{table}$ ($1,968 < 2,020$) and obtained a significance value of $0,056 > 0,05$ meaning that partially, net income had no effect on stock prices. Operation Cash Flow showed the number $t_{count} < t_{table}$ ($0,139 < 2,020$) and a significance value of $0,890$, this number is bigger than $0,05$, meaning that partially, Operating Cash Flow had no effect on Stock Price. Net Income and Operating Cash Flow had an effect of 5.2% and the remaining 94.8% which is a variable that is not examined in this study.</p> <p>Keywords: Net Income, Operating Cash Flow, Stock Price</p>
	<p style="text-align: center;">The Impact of Financial Literation, Demographic Factors and Inclusive Finance on Credit Decisions (Study of Bank Emok Members in Rengasdengklok)</p> <p style="text-align: center;">Nanu Hasanuh Departement of Accounting, Faculty Business and Economics, Universitas Singaperbangsa Karawang, Karawang, Indonesia</p> <p style="text-align: center;">Hari Sulistiyo</p>

<p>Nanu Hasanuh ERCICBELLP1927063</p>	<p style="text-align: center;">Universitas Singaperbangsa Karawang, Karawang, Indonesia</p> <p style="text-align: center;">Abstract</p> <p>A small number of citizens in Karawang are trapped in an bank emok, moneylender. Bank emok members are all rural mothers. Loans at bank emok incur high interest rates, which are burdensome to borrowers. It is becoming customary for villagers to have their funds fulfilled by bank emok. The purpose of this study is to determine the impact of financial literacy, demographic factors and financial inclusion on loan decisions on loan sharks. Observation data were obtained from questionnaires distributed in South Rengasdengklok Village, North Rengasdengklok and Amansari Village. The sampling technique is purposive sampling with a total sample of 136 bank emok members. Data analysis techniques using multiple regression techniques. The results showed that financial literacy and financial inclusion variables did not affect credit decisions. While demographic factor variables significantly influence credit decisions at bank emok.</p> <p>Keywords: Financial Letaracy, Demographic Factor, Financial Inclusion, Credit Decision</p>
<p>Angga Sanita Putra ERCICBELLP1927064</p>	<p style="text-align: center;">The Influence of Profitability, Liquidity, Free Cash Flow, Business Risk, Firm Size, Tangibility, and Non Debt Tax Shield Toward Capital Structure in Food and Beverage Industry</p> <p style="text-align: center;">Angga Sanita Putra Universitas Singaperbangsa Karawang, Karawang, Indonesia</p> <p style="text-align: center;">Reminta Lumban Batu Universitas Singaperbangsa Karawang, Karawang, Indonesia</p> <p style="text-align: center;">Abstract</p> <p>The purpose of this research is to test and analyze empirically the influence of profitability, liquidity, free cash flow, business risk, firm size, tangibility, and non debt tax shield toward capital structure. The object of this research is food and beverage industry that listed in Indonesia Stock Exchange for period 2010-2014. The purposive sampling is used as sampling technique, where 14 companies met the criteria and were analyzed using Eviews8 panel data regressions with random effect model to test the hypothesis. The result of this research shows that profitability and liquidity influence the capital structure while free cash flow, business risk, firm size, tangibility and non debt tax shield do not influence the capital structure. Overall, the independent variables influence the capital structure simultaneously.</p> <p>Keywords: Profitability, Liquidity, Free Cash Flow, Business Risk, Firm Size, Tangibility, Non Debt Tax Shield, Capital Structure</p>
 <p>Gusganda Suria Manda ERCICBELLP1927066</p>	<p style="text-align: center;">Analysis of Bank's Health Level in Indonesia Banking</p> <p style="text-align: center;">Gusganda Suria Manda Faculty of Economy, Universitas Singaperbangsa Karawang, Karawang, Indonesia</p> <p style="text-align: center;">Abstract</p> <p>Banks are financial institutions that have a very important role in a country's economy. The economic development of a country is inseparable from the role of the Bank as a financial institution. In general, the main function of a bank is to collect funds from the public and channel it back to the community for various purposes or as a Financial Intermediary (Susilo, Sri, Y, & et al, 2000). This study tries to compare with ASEAN countries, according to (Machfoedz, M, 1999) in his research the profile of the financial performance of companies in ASEAN proves that there are differences in the financial performance of each country. In measuring the soundness of a bank, there is one of the most commonly used and most universal methods called the RGEC approach framework. The purpose of this study is to find out and analyze the comparison of rating of Bank Soundness in Conventional Commercial Banks (BUK) and Sharia Commercial Banks (BUS) registered in the Financial Services Authority 2013-2018 Period. The novelty of this research is to try to provide predictors by comparing 5 variables at the same time which are most frequently studied in Indonesian Banking between BUK and BUS. The object of research is BUK and BUS with assets above Rp150 T. Data analysis uses comparative descriptive methods with quantitative methods. The results of the study found that BUS has a "Good" Risk Profile (NPL) rating better than a BUS with a "Good Enough" rating. BUK has a Risk Profile (LDR) higher than BUS with a rating of "Good Enough". BUK has Good Corporate Governance (GCG) better than BUS with a</p>

	<p>rating of "Good". BUS has better Earning (ROA) with "Very Good" rating than BUS with "Very Less" rating. BUS has a Capital (CAR) higher than BUK with a rating of "Very Good". From the results of the study that the Government must be more proactive in supporting Banking programs in Indonesia in order to further enhance the RGEN application for better bank health. Keywords: Health Level, Earning, Capital, NPL, LDR, GCG, ROA, CAR</p>
<p>Rosselle Manalo ERCICBELLP1927067</p>	<p style="text-align: center;">Exploring the Behavioral and Communication Frames of Problems Associated with Eating Behavior among Filipinos with Emerging Symptoms of Eating Disorder</p> <p style="text-align: center;">Rosselle G. Manalo School of Social Science and Education, Department of Psychology, Mapua University, Metro Manila, Philippines</p> <p style="text-align: center;">Dr. Bernardino C. Ofalia School of Social Science and Education, Department of Psychology, Mapua University, Metro Manila, Philippines</p> <p style="text-align: center;">Dr. Edward Jay M. Quinto School of Social Science and Education, Department of Psychology, Mapua University, Metro Manila, Philippines</p> <p style="text-align: center;">Abstract</p> <p>Since cases of eating disorders have been increasing worldwide, it can be that same phenomenon is observed in the Philippines. Few studies have attempted to study eating disorders in the country, but there has been no comprehensive study due to the fact that Filipinos do not communicate about it. Specifically, to provide help for Filipinos with emerging symptoms of eating disorders, this phenomenological study explored the behavioral and communication frames of Filipino with emerging symptoms of eating disorders. The aim of this paper was to explore how participants talk and frame their experience. This study is the second phase out of four phases. The participants were undiagnosed young adults, with suspected symptoms of eating disorders. Overall, in answering the three questions: (1) causal factors, (2) lived experiences and (3) help seeking behavior, through frame analysis, nine frames were gathered. These frames are: debilitating insecurities; satisfaction and stress reliever; diet lifestyle is needed; getting worried about the experienced health problems; seeing food as energy; not viewing maladaptive eating patterns as a problem; feeling guilty for spending money on food alone; positive feedback; and negative feedback. The findings were used as a baseline in developing a mobile- based intervention, since Filipinos as apprehensive toward mental health consultations, due to many reasons such as perceived stigma, confidentiality, and accessibility among others. The mobile- based prevention intends to assist individuals with individuals with eating problems through sensor monitoring. Keywords: Eating Disorders, Emerging Symptoms of Eating Disorder, Behavioral frames, Communication Frames, Filipinos, Psychological Intervention, Development of Online Monitoring Tool</p>
<p>Febry Hario Wibowo ERCICBELLP1927068</p>	<p style="text-align: center;">Indonesia's Economy in 1998</p> <p style="text-align: center;">Febry Hario Wibowo Engineering Faculty, Electrical Engineering Department, Yogyakarta State University, Indonesia</p> <p style="text-align: center;">Abstrak</p> <p>In 1998, the economic crisis that hit the world also had a significant impact on the economy in Indonesia. The lack of investors as the driving wheel of the economy, the demonstration, until the end in the weak rupiah. All events can be understood as a crisis of people's legitimacy towards the government at that time. What followed was demonstrations in various big cities with chaos and destruction of public facilities. A condition that is very concerning. In addition, the community is also affected by the high cost of various basic needs. In the end, this event was named the era of reform. Keyword: Economy, Indonesia, Reformasi</p>
<p>Raditya Herpramudita ERCICBELLP1927069</p>	<p style="text-align: center;">Legal Protection of Indonesian Video Jockey Creative Work</p> <p style="text-align: center;">Raditya Herpramudita</p>

Faculty of Law, Universitas Gadjah Mada, Yogyakarta, Indonesia

Fakhri Ahmad Mustaghfir
Faculty of Law, Universitas Gadjah Mada, Yogyakarta, Indonesia

Abstract

The trend of Visual Jockey (VJ) profession in live music appearances is increasingly rife in the modern era. Within real-time image manipulation through technology, VJs are able to translate the music through pictures, thus creating its own visual experience for the audience. However, because the platform used by VJs is mainly digital, the possibility of copyright infringement is certainly very vulnerable. In Indonesia, VJs have been used by many major music event makers such as the Djakarta Warehouse Project and We The Fest. Thus, aspects of copyright protection for VJs works become relevant as the increasing role of technology in creative art. Even so, there has been no research that reviews the copyright protection of VJs work. Therefore, this study aims to review aspects of legal protection for the copyright works of Video Jockey in Indonesia based on Law No. 28 of 2014 concerning Copyright. This paper examines and analyzes the norms within the Regulation with a combination of empirical and normative approaches. First, this paper found that the video produced by a VJ is determined as a Creative Work under Law 28/2014, therefore the Creator derived the video exclusive and economic rights. Second, Indonesian VJ generally still didn't register their Creative Work under Directorate General of Intellectual Property. Although VJs are not obliged to register their creation, a registered Creative Work can be used as strong proof in case of a dispute. In conclusion, this paper suggests that Indonesian VJ should register their Creative Work to establish legal protection to their video. In addition, we also suggest the government, mainly the Ministry of Tourism and Creative Economy and Directorate General of Intellectual Property to conduct socialization in the VJ community.

Keywords: Intellectual Property Law, Copyright Law, Visual Jockey



Dr. Aulia Rosa
Nasution
ERCICBELLP1927070

Terrorism and Islamic Radical Movement in Socio-Legal Persepective

Dr. Aulia Rosa Nasution, S.H., M.Hum.
Assistant Professor, University of Medan Area, Medan - North Sumatera, Indonesia, 20112

Abstract

Terrorism has become a worldwide phenomenon in the 21st century. Terrorism has becoming one of the global issues since the incidents of September 11 2001 in World Trade Centre which threatened and endangered the peace and security of mankind. Terrorism internationally condemned as the unlawful use and the manifestation of political movement. In October 2004 the UN Security Council unanimously passed Resolution 1566 which defines terrorism and declares that in no circumstances can terrorist acts be condoned or excused for political or ideological reasons. Terrorism can be conceptually and empirically distinguished from other modes of violence and conflict by the following characteristics; a) it is premeditated and designed to create a climate of extreme fear; b) it is directed at a wider target than the immediate victims; c) it inherently involves attacks on random or symbolic targets, including civilians; d) it is considered by the society in which it occurs as 'extra-normal' that violates the norms; e) it is used primarily to influence the political behavior of governments, communities or specific social groups. The acts of terrorism is seriously threatens the human civilization & the security of mankind. The purpose of this study is to analyze the acts of terrorism and radicalism as a crime against humanity in the socio-legal perspective.

Keywords: Terrorism, Radicalism, Crime Against Humanity, International Criminal Court, Human Rights

Sarajini Naidoo
ERCICBELLP1927051

Exploring the Relationship between Depression and Nonsuicidal Self-Injury in a Sample of Youth in South Africa

Sarajini Naidoo
Department of Social Work, University of Johannesburg, South Africa

Abstract

Nonsuicidal self-injury (NSSI) has become an increasingly worrying phenomenon amongst adolescents and young adults worldwide, given its association with future suicidal behavior.

	<p>Available estimates suggest a NSSI prevalence rate of between 9 and 46% in community samples. NSSI has been found to be associated with many DSM- 5 diagnoses, amongst them borderline personality disorder and depression. There is much research on the link between NSSI and depression in high income countries, however, comparatively little data exploring this relationship exists in low and middle income contexts; hence little is known about this link in South Africa. This study thus sought to address this gap. Using a cross-sectional survey design, the Inventory of Statements about Self-harm (ISAS) and the Beck Depression inventory-II (BDI-II) were administered to a convenience sample of 623 high school and university students. Results indicated a NSSI prevalence rate of 56.2% for the sample and a positive association between NSSI and scores on the BDI-II. The implications of the findings for interventions with youth and future research in this area are discussed.</p> <p>Keywords: Nonsuicidal Self-Injury, Depression, Youth, South Africa</p>
<p>Arun Kumar Kaushik ERCICBELLP1927056</p>	<p>Regulating Innovation in Microfinance</p> <p>Katherine Hunt Griffith Business School, Australia</p> <p>Arun Kumar Kaushik O.P. Jindal Global University, India</p> <p>Abstract</p> <p>Microfinance is a socio-financial innovation which has increased financial inclusion in majority countries for the past three decades. However, changing technology and demographics mean that the future of microfinance depends on innovation by Microfinance Institutions (MFI's) in product design, application processes and financial operation. This paper applies the results from interviews with stakeholders in Pakistan, India and Bangladesh to understand how microfinance regulation directly impacts on MFI innovation and thus on the sustainability of financial inclusion in majority countries. We propose that microfinance regulation can support long-term financial inclusion via microfinance innovation through allowing MFI's to access: equity partnerships; diversified capital sources; and leverage opportunities derived from the mobile banking revolution for loan repayments. These findings have direct relevance for policy makers, and contribute to the literature regarding the future of financial inclusion.</p> <p>Keywords: Innovation, Microfinance, Microfinance Innovation, Microfinance Policy</p>
<p>Dr Katherine Hunt ERCICBELLP1927057</p>	<p>The Personality of Microfinance Borrowers</p> <p>Dr Katherine Hunt Accounting, Finance and Economics, Griffith University, Gold Coast, Australia</p> <p>Dr Saeed Ahmed Dr Sonam Choiden Mr Tenzin Phuntsho Dr Arun Kaushik</p> <p>Abstract</p> <p>We use hand-collected survey data to study the joint effect of location, personality, and demographic situation on the likelihood of a microfinance borrower taking a business loan versus a consumption loan. We also examine the moderating effect of a microfinance borrowers gender and family situation on the impacts of taking a business or a consumption loan. The results of our survey of 922 microfinance borrowers across Pakistan, Nicaragua, and Bhutan show that loans taken for business purposes are associated mostly with less educated men with low income. Furthermore, our results indicate that those who took loans for business see to have higher indices of irrational behaviour and slightly more self-control, but they also show signs of less financial literacy and less risk tolerance.</p>



**Dr. Bandula
Nambukara Gamage
ERCICBELLP1927060**

Ethics in Accounting Practices and its Influence on Business Performance

**Dr. Bandula Nambukara-Gamage
Charles Sturt University, Study Group Australia, Brisbane Campus, Australia**

**Samena Rahman
Central Queensland University, Brisbane Campus, Australia**

Abstract

The objective of this study is to investigate and identify the importance of ethics in accounting practices and whether ethical accounting practices has any influence on the overall business performance and to create a guideline to encourage accounting professionals to understand and adopt ethical practices.

Studies have shown that businesses with higher ethical commitment are engaged in less earning management, have higher market valuation and are supposed to have higher corporate financial performance (Ghazali, 2015). In contrast, unethical accounting practices such as changing accounting figures to make profits look better in the income statement, not recording expenses into appropriate time period, recording inventories at higher values and falsification of lease assets can not only misrepresent organisational financial status but can also become a threat to its existence (Buell, 2009). Several cross-cultural research has found that cultural differences can extensively impact on ethical decision-making in the accounting industry (Li and Persons; Su, Kan and Yang; Ho; Ho and Lin cited in Anderson, 2014). Culture forms the foundations for an individual's ethical behaviour and determines what is ethical and what is consider as unethical (Venezia, 2004). Researches has indicated that females are tend to have higher levels of ethical behaviours compare to males (Barnett & Brown; Borkowski & Ugras; Burton et al.; Grasso & Kaplan; Persons; Shaub; Thorne cited in Holmes et al., 2012). Similarly, O'Leary and Radich (2001). Furnhan and Deile (2010 cite original Article -55) with a sample of 381 graduates and undergraduate students in the United States and the United Kingdom, aged between 19 to 50+ found a positive correlation between high work ethics and religion beliefs.

The data used in this study was collected from the relevant literature. The portals' filters were used to identify the relevant literature to the research. The sample was chosen based upon four themes including influence of ethical accounting practices on culture, gender, religion and impact on business performance.

This study revealed that culture does not necessarily influence on ethical behaviour and decision-making of accounting professionals. It was found a positive relation between the religion beliefs and ethical decision-making process. The finding of this research does not clearly points out the influence of ethical accounting practices and its influence on the overall business performance. Also, this research has bring into being some partial connections which indicates that unethical accounting practices and fraudulent activities can become a threat to the business existence.

Keywords: Ethics, Business Performance, Accounting Practices, Decision-Making Process

**Adita Pritasari
ERCICBELLP1927068**

Identify the Behavior Learning Styles of Generation Z in Business School

**Adita Pritasari
School of Business and Management, Institut Teknologi Bandung, Bandung, Indonesia**

**Hendy Reinaldo
School of Business and Management, Institut Teknologi Bandung, Jl. Ganesa 10, Bandung, 40132,
Indonesia**

Abstract

Generation Z is regarded as being a very tech-savvy generation since they have been born (between 1996 and 2010) during a time of fast-paced digital growth. Having grown up with instant access to information, social media networks have always been part of their daily life. A major problem that has arisen in the higher education institution is their lack of ability to concentrate because of their habit to digest information faster than millennials, which impacted their short attention span – which only around 8.25 seconds (Jackson, 2015). With endless information at their fingertips, they are diagnosed as impatient, distracted, and overwhelmed students.

In one of the leading business schools in Indonesia, doubt had been expressed whether its students

	<p>have sufficient competence to perform well due to their lack focus toward instructions. By employing quantitative methods using FIRO-B (Fundamental Interpersonal Relations Orientation – Behavior) and Emotional Quotient based Behavioral assessment, this research explored the generation z students’ behavior learning styles. The descriptive analysis was conducted for both of the assessments that distributed for first-year students in three consecutive years (2017 to 2019), with the total amount of 748 students.</p> <p>This research, limited to the undergraduate program, concluded that indeed most students lacked some of the soft skills, namely self-control, stress management, and management of emotion, as well as their low score of wanted instruction, to perform well. Some suggestions for remedial action are offered which may be of benefit to business schools that have generation z students.</p> <p>Keywords: Behavior Learning Styles, Business School Students, Generation Z</p>
<p>Otniel Yesaya ERCICBELLP1927071</p>	<p>Technical Efficiency of Rural Banks in West Java: Data Envelopment Analysis</p> <p>Benedictus Frederick Department of Development Economic, Parahyangan Catholic University, Bandung, Indonesia</p> <p>Otniel Yesaya Department of Development Economic, Parahyangan Catholic University, Bandung, Indonesia</p> <p>Grace Olivia Siregar Department of Development Economic, Parahyangan Catholic University, Bandung, Indonesia</p> <p>Abstract</p> <p>Economic stability is very dependent on the role of banks as intermediary institutions. Rural bank (BPR) as part of intermediary institution must operate efficiently in order to support the economy. A bank could be said to be technically efficient if it is able to produce maximum output from given input or minimize the use of input to produce certain output. Therefore, this study aims to measure the technical efficiency of 268 rural bank (BPR) in West Java in 2018 using the Data Envelopment Analysis (DEA) method with the assumption of Variable Return to Scale (VRS). This study uses deposit and saving as input variables, and credit as output variable. The result shows that only 9 out of 268 rural banks in West Java were relatively efficient. In addition, this study also presents the target output of each rural bank that can be used as a consideration in improving its performance.</p> <p>Keywords: Rural Bank, Technical Efficiency, Data Envelopment Analysis</p>
<p>Erin Choi ERCICBELLP1927072</p>	<p>The Bakufu: Autonomy and Control in Tokugawa Japan</p> <p>Erin Choi History, Portola, Irvine, United States of America</p> <p>Abstract</p> <p>The political structure of Tokugawa Japan was strategically split into two tiers: a peripheral control system and a central governing body. This research paper discusses the Japanese polity on both levels, analyzing the authoritative dynamics that effectively established peace within Japanese society, albeit through monopolistic measures of control. It provides a brief overview on the political and religious background of Japan from the Asuka period to Tokugawa, with special emphasis on events that contributed to the shogunate system. It then delves into the workings of the Tokugawa state of authority: the regulation of resentment through the permittance of limited autonomy, the philosophies that controlled the populace, and the separation of the radical sphere.</p>

LISTENERS

<p>Nabilahumaida Munis Faculty of Psychology, University of Makassar, Makassar, Indonesia ERCICBELLP192753</p>

<p>Mamdoh Al Ansi Faculty of English, University of Sana'a, Sana'a, Yemen ERCICBELLP1927061</p>

<p>Reminta Lumban Batu Faculty of Economy, Universitas Singaperbangsa Karawang, Karawang, Indonesia ERCICBELLP1927065</p>

Upcoming Conferences

<https://icbellp.org/icbellp>

