



INCRECS



Research Academy  
Linking the World

# PROCEEDING BOOK OF CONFERENCE

## The 2nd International Conference on Religious and Cultural Sciences & Call for Paper

**"Can Social, Economic and Business Science Relate to World Peace?"**

**Online Conference, 17 September 2020**





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Online Conference, 17 September 2020



**Publisher:**  
PENELEH





INCRECS

## **Preface**

After the success of INCRECS1 with the theme “Religious and Cultural Paradox Social, Economic and Business Science”, now Yayasan Peneleh Jang Oetama and the Indonesian Alliance of Economics and Business Journals” (ALJEBI) present with utmost humility “INCRECS 2” with the theme “Can Social, Economic, and Business Science relate to World Peace?”

Sosrokartono once said:

Just like a lotus flower, with goodness and holiness, even if it grows in swamp, in dirty water, the lotus is still of many use, healthy to consume

If social, economic, and business science are the sciences that raise issues of social interaction and society, could then they add to the chaotic complexity of the world or could it actually trigger world peace? Can we as academics and practitioners in social, economic and business sciences be able to become like lotus by staying good, holy and useful in the midst of this dirty messyworld?

Malang, September 2020

Peneleh Research Institute Director



## **List of Contents**

Introduction About the Conference .....	1
Key Speakers .....	4
Host .....	7
Co Hosts: .....	8
Summary of Key Speech .....	19
List of Abstract Title .....	36
Breakout Room List.....	42
Accepted Abstract .....	50



## **Introduction About the Conference**

After the success of INCRECS1 with the theme “Religious and Cultural Paradox Social, Economic and Business Science”, now Yayasan Peneleh Jang Oetama and the Indonesian Alliance of Economics and Business Journals” (ALJEBI) present with utmost humility “INCRECS 2” with the theme “Can Social, Economic, and Business Science relate to World Peace?”

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The conference accepts paper, both conceptual and empirical, not limited to, in the following areas:

### **PATH 1. Humanism and Capitalism: Its Consequences to Knowledge Production**

- Religious and cultural history of humanism and capitalism
- Humanism and capitalism sustainability through religious and cultural tradition
- Humanism and capitalism in social, economic, and business education
- Breaking away from humanism and capitalism through religious and cultural means



## **PATH 2. Methodological Issues in Religious and Cultural Context**

- Secular methodology as a contributor to disharmonious social, economic, and business sciences
- Methodological alternative based on religious and cultural values
- Critics to objective and calculative methodology

## **PATH 3. Embracing Religious and Cultural-Based Education for Social, Economic, and Business Sciences**

- Integrating religious-cultural issues in to social, economic, and business curriculum
- Holistic learning method in social, economic, and business education
- Regulating international education standard: is it urgent?
- Highlighting the phenomena of international classes by universities

## **PATH 4. Industrial Revolution 4.0, Fintech 3.5 and Society 5.0, Where to Next?**

- The effect of Industrial Revolution 4.0, Fintech 3.5 and Society 5.0 to social, economic, and business education
- Maintaining religious and cultural values in disruptive era
- Proposing a “new” way of civilization without the box of Industrial Revolution 4.0, Fintech 3.5 and Society 5.0

## **PATH 5. Altering Economic and Business Practice**

- Ethics in the workplace
- Can religious and cultural values be employed as the base of ethics?
- Integration of religious-cultural aspects in annual reporting
- New frontier of religious-cultural business and economics practices

## **PATH 6. New Religion Emergence**

- Technoreligion: when human becomes the new God through technology
- Humanism religion versus traditional religions
- Human rights against cultural traditions



- New Age Movement impact on social, economic, and business sciences
- The future of traditional religions

#### **PATH 7. Cultural and Religious Values for Social, Economic, and Business Practices**

- Sufism, the religious-spiritual way to the new economies
- Attaining Nirvana in business practices
- Practicing Dharma for a better social, economic, and business practices
- Can salvation be the core of business practices?
- Inter-religious discourse on social, economic, and business science and practices

#### **PATH 8. Social, Economic, and Business Sciences and Practices in the Realm of Pragmatism**

- Capital market and accounting issues
- Behavioural aspects in social, economic, and business Practices
- Management and leadership
- Financial reporting and its trend
- Discussing public sector management and reporting
- Economic development and poverty alleviation
- Gender and community empowerment
- GCG, Sustainability reporting and CSR

#### **PATH 9. Philosophical Issues in Social, Economic, and Business Sciences**

- Ideological dimension of Social, Economic, and Business Sciences
- Discussing the philosophy of Social, Economic, and Business Sciences
- Religion and Culture as the philosophical foundation of Social, Economic, and Business Science

#### **PATH 10. Social Science and World Peace**

- Social sciences and its relation to world peace
- How epistemological choices can direct social practices





## Key Speakers

### Dr. Aji Dedi Mulawarman

A.D. Mulawarman is the founder of Yayasan Rumah Peneleh and Yayasan Peneleh Jang Oetama. He is also currently a lecturer of Universitas Brawajaya. His books are amongst which: “Jang Oetama Jejak dan Perjuangan HOS Tjokroaminoto” (Best Seller, 2015), “2024: Hijrah untuk Negeri” (2017), and “Akuntansi Pertanian a Prophetic Legacy” (2019). He is also the head of Islamic Business and Economics Lecturers Forum ([www.fordebi.or.id](http://www.fordebi.or.id)), member of national presidium of Indonesian Multiparadigm Accounting Society ([www.mami.or.id](http://www.mami.or.id)), as well as Alliance of Indonesian Economics and Business Journal Manager ([www.aljebi.or.id](http://www.aljebi.or.id)). He is well known amongst the Indonesian youths as he strives to continuously instill religious and nationality spirit through Peneleh Foundation activities.

### Dr. Fransisco Budi Hardiman

Dr. Fransisco Budi Hardiman. He was born in Semarang on July 31, 1962. He studied philosophy at the bachelor's degree at STF. Driyarkara. His study was completed in 1988. Then, he continued his study of philosophy in Munich, Germany. In 1996, Hardiman got Magister Artium from the Hochschule für Philosophie, the title of the thesis is *Democratie als Diskurs* (analyzing Jürgen Habermas' thoughts on democracy). In 2001, he achieved a Doctor der Philosophie from the Hochschule für Philosophie too, the title of the dissertation is *Die Herrschaft der Gleichen* (analyzing Simmel, Broch, Canetti, and Hannah Arendt's thoughts on totalitarianism). He taught philosophy at STF. Driyarkara (1992-2018), Pelita Harapan University (2001- present), Atma Jaya University, Universitas Indonesia and Multimedia Nusantara University. Hardiman written dozens of books on philosophy, including: *Memahami Negativitas* (2004), *Demokrasi Deliberatif* (2009), *Humanisme dan Sesudabnya* (2011), *Dalam Moncong Oligarki* (2013), *Seni Memahami* (2015), *Demokrasi dan Sentimentalitas* (2018), and *Pemikiran Modern* (2019).



## **Prof. Evangelos Afendras**

E. A. Afendras is the international ambassador of Peneleh in Greece. Afendras graduated from The John Hopkins University, majoring in humanities-linguistics (1961-1968). With teaching experience going back to 1966 and spanning many countries (Albukhary International University Malaysia, Kasetsart University Thailand, Indian Institute of Management Kashipur, etc), Afendras has developed a deep interest and a personal perspective on learning. As a teacher or trainer, he emphasises the empowerment of learners through negotiation of objectives and content, through the joint choice of projects and problems from a platform of enquiry-based learning. Having entered the Pacific and Asian region in 1970 through multicultural Hawaii, he likes to tease some of his Asian students that though a Greek, he has lived in Asia much longer than they have. He hopes to continue putting his experience to use in areas such as education for refugees, poverty reduction and sustainable development.

## **Dr. Steve Bakalis**

S. Bakalis' academic background is in the area of international economics education and management, which includes Innovation and capability development in higher education. He has played a key role in the development and coordination of international business courses in Malaysia, China, and Thailand. Bakalis was a Programme Director in the Ministry of Higher Education in Oman (2006-2008) where he led the establishment of a School of International Business, educator and researcher in Victoria University Melbourne, Australia (1990-2012), Visiting Research Fellow in University of Adelaide, Australia (2012-2016), and more recently international strategy advisor in Central University of Finance and Economics Beijing, China. He is currently living in Melbourne, Australia.



## **Dr. Sun Jin**

Sun is an UCLA visiting scholar, Anderson School of Management, University of California, Los Angeles (UCLA), United Nations & WTO International Trade Center coordinator for Trade Finance Department. She completed her doctoral degree in Renmin University of China specializing in International Economics, School of Economics (focus on Macroeconomics). She has also completed Elite Training from Central University of Finance and Economics (CUFE). Sun has obtained *European Studies* Certificate from Xiamen University of China. Some of her publications are “Logical Evolution and Diversified Features of China’s Characteristic Economic Development Mode” (April 2016); “The Summary of the 1<sup>st</sup> Forum for Geopolitical Economy” (Jan. 2016), and “Measuring the Trade Costs between China and Other ‘Belt and Road’ Countries and Analyzing their Influential Factors” (2016). Currently Sun is an associate professor from the Central University of Finance and Economics, Beijing- China.



## Host



Yayasan Peneleh Jang Oetama

*Peneleh Jang Oetama Foundation* is an organization engaged in strengthening the religiosity and nationality of the youth. Peneleh Foundation now has thousands of activists from core programs, namely: Activists School, Research Volunteers, and Peneleh Youth Volunteer Camps. As a form of concern for the integration of science and religion and culture, the foundation has published the *International Journal of Religious and Cultural Studies (IJRACS)*



**The Indonesian Economic and Business Journal Alliance (ALJEBI)** which now has more than 80 economic and business journals in Indonesia, founded in 2015, feels that raising the issue of integration of Indonesian social, economic and business sciences is important in the midst of the swift globalization. There is no denying that a very strong flow of information has the potential to undermine national identity. It is absolute for every nation to recognize the roots of their respective cultures and religions which are believed, so one will not lose each cultural anchor, with the spirit of mutual respect for differences.



## Co Hosts:

### UPN Veteran Jakarta

Universitas Pembangunan Nasional “Veteran” Jakarta yang selanjutnya disebut UPN “Veteran” Jakarta merupakan perguruan tinggi negeri di lingkungan Kementerian Riset, Teknologi, dan Pendidikan Tinggi yang berkedudukan di Jakarta Selatan, Provinsi DKI Jakarta dan memiliki kampus di Kota Depok serta Kabupaten Bogor, Provinsi Jawa Barat. Prinsip dasar UPN “Veteran” Jakarta sendiri ialah pengembangan ilmu pengetahuan dan teknologi dilandasi nilai universal dan objektif dalam mencapai kebenaran ilmiah; penyelenggaraan tridarma perguruan tinggi dilandasi keimanan, kebebasan, dan tanggung jawab akademik serta Sesanti Widya Mwat Yasa; dan peningkatan tata kelola UPN “Veteran” Jakarta yang baik dicirikan dengan melaksanakan manajemen mandiri, modern, dan berkelanjutan. UPN “Veteran” Jakarta merupakan perguruan tinggi yang memiliki ciri khas Bela Negara.



### UBP Karawang

#### VISI :

”UBP Karawang Bereputasi Nasional dan Berwawasan Kebangsaan”.

#### MISI :

1. Melaksanakan pendidikan yang menunjang pengembangan dan penerapan IPTEK berbasis teknologi informasi
2. Melaksanakan penelitian berskala nasional berbasis kearifan lokal
3. Melaksanakan pengabdian kepada masyarakat melalui upaya pemberdayaan masyarakat
4. Melaksanakan pembinaan wawasan kebangsaan





5. Meningkatkan kerjasama dalam bidang tridharma perguruan tinggi dengan berbagai institusi nasional dan internasional

### Trisakti School of Management

#### VISI

Menjadi Perguruan Tinggi Kelas Dunia Di Bidang Akuntansi dan Manajemen pada tahun 2032

#### MISI

1. Menyelenggarakan pendidikan tinggi (pengajaran, penelitian dan pengabdian pada masyarakat) secara profesional yang berkualitas internasional.
2. Menghasilkan lulusan yang kompeten, berdaya saing, dan berkarakter.
3. Menjalin dan memperluas kerjasama dengan berbagai pihak, baik dalam negeri maupun luar negeri.



### Universitas Islam Madura Pamekasan

#### VISI

Menjadi Perguruan Tinggi Unggul dan berdaya saing di Tingkat Asia Tahun 2045 yang berkarakter Islam Ahlus Sunnah Wal-jamaah

#### MISI

1. Menyelenggarakan pendidikan akademik, pendidikan vokasi, pendidikan profesi dan pendidikan spesialis serta mengembangkan program-program studi yang bermutu dan menjadi rujukan masyarakat Asia dengan tata kelola pendidikan yang amanah, baik dan terbuka (*open and good governance university*).





2. Melaksanakan penelitian dan pengabdian masyarakat yang unggul dan bereputasi Asia;
3. Meningkatkan kualitas tenaga pendidik dan tenaga kependidikan yang kompeten sesuai dengan kebutuhan dan pengembangan kelembagaan;
4. Mencetak lulusan yang memiliki kemantapan aqidah, keagungan akhlak, profesional dan kemampuan teknopreneur berkarakter Islam Ahlulussunnah Wal-Jamaah.
5. Melakukan pengembangan dan penyebarluasan ilmu pengetahuan, teknologi, seni, dan budaya serta meningkatkan taraf kehidupan masyarakat.
6. Terwujudnya perguruan tinggi yang memiliki tata kelola yang baik, bersih, dan akuntabel dalam pelaksanaan otonomi perguruan tinggi.
7. Menghasilkan sumber daya manusia yang beriman dan bertaqwa kepada Allah SWT, berakhlak mulia, memiliki wawasan luas, memiliki kompetensi, dan berpartisipasi dalam pembangunan dan hidup ditengah-tengah masyarakat dengan menerapkan nilai-nilai islam ahlussunnah wal jamaah;
8. Terwujudnya kualitas tenaga pendidik dan tenaga kependidikan yang kompeten sesuai dengan kebutuhan dan pengembangan kelembagaan;
9. Menghasilkan lulusan berkualitas, professional, bersikap ilmiah, menguasai ilmu dan teknologi, berakhlakul karimah, beriman dan bertakwa, serta berperilaku Islam Ahlulussunnah Wal-Jama'ah.
10. Menerapkan ilmu pengetahuan, penemuan, teknologi yang mutakhir, seni, budaya yang dapat dipertanggungjawabkan untuk meningkatkan taraf hidup masyarakat



### **STIE Mahardhika Surabaya**

Berdiri sejak tahun 1981, Sekolah Tinggi Ekonomi Mahardhika adalah sebuah sekolah bisnis ekonomi yang memiliki orientasi yang kuat dan berkualitas internasional. Sebagai pemegang peranan penting di sektor pendidikan, STIE Mahardhika adalah salah satu dari sedikit sekolah manajemen bisnis yang menghadirkan dunia nyata dalam setiap kegiatan kampusnya, dengan sistem pembelajaran Problem and Project Based Learning dan konsep kreatif Gila Marketing yang diciptakan oleh Alm. Profesor Doktor Rahmady Radiany. Setiap mahasiswa dibekali dengan ilmu Entrepreneurship melalui proyek yang berdasar dengan problem nyata.



### **FEB UPN Veteran Yogyakarta**

Berdirinya Fakultas Ekonomi adalah dibukanya jurusan baru berdasarkan Keputusan Menteri Urusan Veteran RI nomor: 157/Kpts/1959 tanggal 26 Oktober 1959, di mana Akademi Pembangunan Nasional (APN) "Veteran" menambah satu jurusan lagi yaitu Jurusan Pimpinan Perusahaan dan kuliah pertama dimulai tanggal 26 November 1959. Sejak tanggal 30 Juli 1965 berdasarkan Keputusan Menteri Urusan Veteran dan Demobilisasi, Menteri Perguruan Tinggi dan Ilmu Pengetahuan nomor:140/Kpts/1965, APN "Veteran" sebagai Perguruan Tinggi Kedinasan (PTK) ditingkatkan statusnya menjadi Perguruan Tinggi Pembangunan Nasional (PTPN) "Veteran" Yogyakarta dan Jurusan Pimpinan Perusahaan ditingkatkan menjadi Fakultas Ekonomi Jurusan Manajemen Perusahaan. Sejak tanggal 30 Nopember 1977 berdasarkan Keputusan Menteri Pertahanan Keamanan RI nomor: Skep 1555/XI/1977, PTPN Yogyakarta diubah







menjadi Universitas Pembangunan Nasional (UPN) "Veteran" Yogyakarta. Pada saat itu Fakultas Ekonomi masih tetap dengan satu jurusan yaitu Jurusan Manajemen Perusahaan.

Pada tanggal 27 Pebruari 1993 berdasarkan Keputusan Menteri Pertahanan RI nomor: Kep/01/II/1993, Fakultas Ekonomi disamping menyelenggarakan Jurusan Manajemen juga membuka dua jurusan baru yaitu Jurusan Ilmu Ekonomi dan Jurusan Akuntansi. Kegiatan akademik kedua jurusan dimulai pada tanggal 6 September 1993 dan dijadikan hari jadi kedua jurusan tersebut. Terhitung mulai 1 April 1995, UPN "Veteran" Yogyakarta beserta seluruh fakultas dan jurusan beralih status dari PTK menjadi Perguruan Tinggi Swasta (PTS), berdasarkan keputusan bersama Menteri Pendidikan dan Kebudayaan dan Menteri Pertahanan Keamanan tanggal 29 November 1994 nomor: 0307/0/1994 / Kep/10/XI/1994.

## STIE PGRI Dewantara, Jombang

### Visi

Visi STIE PGRI Dewantara Jombang adalah Menjadi Perguruan Tinggi yang Unggul di Bidang Ekonomi dan Bisnis yang berwawasan Global Pada Tahun 2028.

### Misi

1. Menyelenggarakan pendidikan dan pembelajaran yang bermutu dan relevan dengan tantangan nasional dan global.
2. Mengembangkan ilmu pengetahuan dan teknologi melalui kegiatan penelitian yang bermutu dengan didukung pengembangan sumberdaya yang berkelanjutan.
3. Menyelenggarakan kegiatan pengabdian masyarakat dengan dijiwai semangat pelayanan, partisipatif, dan kemitraan serta saling memajukan yang memperhatikan perubahan lingkungan global.
4. Membangun *sustainability* melalui pengembangan kelembagaan yang berorientasi pada mutu dan jejaring (*network*) kerjasama yang saling menguntungkan.





### **Universitas Wijaya Kusuma Surabaya**

Program Studi Magister Akuntansi (M.Ak) berada dibawah naungan Universitas Wijaya Kusuma Surabaya memiliki tiga konsentrasi Akuntansi Keuangan, Akuntansi Manajemen, dan Akuntansi Sektor Publik dengan visi adalah menjadi program studi akuntansi sebagai program studi unggulan, berkualitas, dalam melaksanakan Tri Dharma Perguruan Tinggi yang menghasilkan tenaga professional, trampil, berkarakter kebangsaan, berkemampuan berwirausaha dan berwawasan lingkungan.



### **Prodi Ekonomi Islam Universitas Mulawarman**

Program Studi S1 Ekonomi Islam berada pada satu rumpun keilmuan di Jurusan Ilmu Ekonomi dan Studi Pembangunan (IESP) di Fakultas Ekonomi dan Bisnis, Universitas Mulawarman. Program ini didirikan sesuai dengan karakteristik masyarakat Kalimantan Timur yang kental dengan nuansa Islami, serta juga guna menjawab kebutuhan tenaga ahli, dan tenaga profesional di bidang Ilmu Ekonomi dan Studi Islam.



Program Studi Ekonomi Islam didirikan berdasarkan Surat Keputusan Pendirian Program Studi Nomor 528/E/Q/2014, Tanggal 17 Oktober 2014 dengan Pejabat Penandatanganan SK Djoko Santoso, yang saat itu menjabat Direktur Jenderal Pendidikan Tinggi.



### Jurusan Akuntansi Universitas Surabaya

#### **VISI**

menjadi pusat pembelajaran akuntansi unggul yang bertaraf internasional

#### **MISI**

menciptakan professional unggul dan melayani masyarakat melalui pembelajaran akuntansi yang holistic-inovatif berbasis knowledge, wisdom dan integrity.



### Prodi Akuntansi UIN Sunan Ampel Surabaya

**VISI** “Menjadi Program Studi Akuntansi yang unggul dan kompetitif bertaraf internasional pada tahun 2039”

**MISI** : Menyelenggarakan pendidikan dan pengajaran ilmu akuntansi sektor bisnis, syariah dan publik melalui proses pembelajaran yang didukung oleh Teknologi Informasi dan Komunikasi. Mengembangkan riset di bidang akuntansi sektor bisnis, syariah dan publik yang relevan dengan kebutuhan masyarakat. Mewujudkan pola pemberdayaan ekonomi masyarakat yang religius berbasis riset akuntansi. Melakukan kerjasama dengan berbagai insitusi yang relevan dengan kegiatan prodi.





## Jurusan Manajemen Universitas Surabaya

### VISI

menjadi lembaga yang berkualitas dan terpercaya dalam pembelajaran manajemen.

### MISI

menghasilkan tenaga manajerial yang memiliki jiwa wirausaha, kepemimpinan visioner, karakter, humanis, dan profesionalisme yang berwawasan nasional dan global guna pengembangan masyarakat bisnis dan industri



## Fakultas Ekonomi Universitas Pakuan

### Visi

Menjadi Fakultas Ekonomi sebagai Pusat Pengembangan Akademik yang Unggul, Mandiri dan Berkarakter serta menguasai IPTEK pada tahun 2023.

### Misi

1. Menyelenggarakan pendidikan tinggi berbasis IPTEK di bidang manajemen, akuntansi, keuangan dan perpajakan yang kompeten, profesional dan berwawasan global
2. Menggali dan mengembangkan kompetensi di bidang manajemen, akuntansi, keuangan dan perpajakan secara berkesinambungan yang dilandasi sikap arif dan bijaksana dalam penerapannya untuk kesejahteraan masyarakat
3. Meningkatkan penelitian dan pengembangan di bidang manajemen, akuntansi, keuangan dan perpajakan yang bermanfaat bagi ilmu pengetahuan dan masyarakat
4. Menjalinkan kemitraan yang saling memberi manfaat dengan institusi, dunia usaha dan masyarakat pada tingkat regional, nasional dan internasional





## Politeknik Imigrasi

Politeknik Imigrasi (POLTEKIM) adalah pendidikan kedinasan yang bernaung dibawah Kementerian Hukum & Hak Asasi Manusia Republik Indonesia. Politeknik ini didirikan pada 1962 dan sempat terhenti sebelum kemudian difungsikan kembali pada tahun 2000. POLTEKIM bertujuan mencetak kader pimpinan di lingkungan Ditjen imigrasi dan Kemenkumham masa depan di mana lulusannya kelak akan ditempatkan di seluruh kantor imigrasi di Indonesia dan atau di perwakilan imigrasi di luar negeri.



Pembentukan akademi ini ditetapkan dalam Keputusan Menteri Hukum dan Perundang-undangan Republik Indonesia, nomor:M.08-DL.01-05 tahun 2000 tentang Pedoman Pengajaran, Pelatihan dan Pengasuhan pada Akademi Imigrasi. Dalam keputusan tersebut dijelaskan bahwa dalam proses pendidikan di AIM terdapat tiga bagian pendidikan, yaitu pengajaran, pelatihan, dan pengasuhan. Pengajaran di POLTEKIM adalah upaya pendidikan yang berbentuk kuliah, ceramah dan instruksi di kelas dengan tujuan untuk memperoleh, memperdalam dan memperluas ilmu dan pengetahuan akademis dalam pembentukan kepribadian taruna Poltekim dengan titik berat pada aspek kecerdasan dan kemampuan intelektual. Pelatihan bertujuan membentuk taruna agar memiliki kemampuan dan penguasaan pengetahuan tentang keimigrasian, dengan dilandasi kepribadian dan kepemimpinan yang tangguh, dengan titik berat pada aspek keterampilan yang mengacu pada profesionalisme. Pengasuhan bertujuan membentuk taruna agar memiliki kemampuan dalam menghayati dan mengamalkan nilai-nilai budaya serta menguasai pengetahuan akademis dengan kepribadian dan kepemimpinan yang tangguh, dengan titik berat pada aspek mental kejuangan. Bagi lulusan AIM yang telah di wisuda akan mendapat Brevet Pejabat Imigrasi (PI) dan langsung mengikuti Pendidikan Penyidik Pegawai Negeri Sipil (PPNS) di Pusat Pendidikan Reserse dan Kriminal Polri di Cisarua, Bogor.



## Pascasarjana Universitas Islam Kediri

Program Pascasarjana Universitas Islam Kediri adalah pendidikan formal jenjang S2 yang berdiri pada tanggal 5 Januari 2000. Program ini dimulai dengan dua program studi dengan SK Nomor : 03/DIKTI/KEP/2000 yaitu program studi Magister Manajemen (MM), dan Magister Agribisnis (M.Agr). kemudian pada tahun 2008 dibuka program studi baru yaitu Magister Ilmu Hukum (MH) dengan SK Nomor : 555/D/1/2008. Pada tahun 2015 semua program studi tersebut mendapatkan status Terakreditasi dengan Nilai B dari Badan Akreditasi Nasional Perguruan Tinggi (BAN-PT).



Program Pascasarjana ini diperuntukkan bukan saja bagi kalangan akademisi, akan tetapi juga kalangan praktisi dari berbagai disiplin ilmu. Hal ini dimaksudkan untuk memberi kesempatan yang seluas-luasnya kepada peserta program dalam upaya meningkatkan dan mempertajam wawasan keilmuan masing-masing. Seiring dengan itu, program ini dirancang untuk memberi peluang seluas-luasnya kepada Mahasiswa agar dapat belajar mandiri, pendalaman teori dan penelitian ditunjang dengan supervisi dari para dosen. Merupakan bagian tak terpisahkan dari program ini. Tidak berlebih apabila Pascasarjana ini merupakan salah satu ujung tombak Universitas Islam Kediri dalam upaya membangun Research University sebagai perwujudan Excelllent in Quality. VISI Menjadikan Program Pascasarjana Universitas Islam Kediri berskala Nasional yang mampu menghasilkan dan mengembangkan Magister berjiwa entrepreneur yang islami pada tahun 2030. MISI Melaksanakan Tri Dharma Perguruan Tinggi yang mampu menghasilkan Magister berjiwa entrepreneur yang islami.



Yayasan Peneleh  
Jang Oetama



ASOSIASI EKONOMI BISNIS INDONESIA



Research Academy  
Since 1992



# 2<sup>nd</sup> INTERNATIONAL CONFERENCE on Religious and Cultural Science

17  
Sept.  
2020

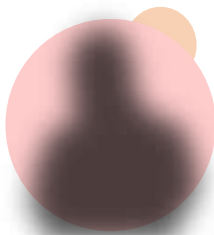


SESSION 1

Can Social, Economic, and Business Science Relate to World Peace?



## Summary of Key Speech The Living (Accounting) Science Agenda Tazkiyah Dikotomi Sains Timur-Barat <sup>1</sup>



Dr. Aji Dedi Mulawarman<sup>2</sup>

Sains bukan lagi urusan Timur dan Barat, karena keduanya telah masuk pada jebakan realitas global yang sama, Agama Manusia Mesin, agama manusia tanpa jiwa, manusia yang telah hilang kesuciannya. Hasilnya jelas nampak dalam kontekstualitas eksisting saat ini, terpinggirnnya Tuhan, agama, lokalitas, keragaman budaya, menjadi satu logika tunggal, peradaban material, bahkan menjadi simpul utama sains dan etika universal, tak terkecuali akuntansi, “harus” menjadi bagian dari realitas pragmatis; “hanya” berkuat pada diskursus ilmiah untuk menegaskan kuasa utamanya dalam bentuk laporan keuangan secara global dan etika universal akuntan. Keduanya bepusat pada “kuasa kepentingan” lembaga internasional bernama IFAC (International Federation of Accountants). Berdasarkan itulah maka akuntan(si) di seluruh dunia harus menghambakan diri penuh ketundukan (compliance) pada dua aturan penting IFAC, bukan kepada yang lainnya. Hilangnya kesucian sains baik di Timur maupun di Barat, pada saat keduanya bertempur pada logika yang sama, materialisme, yang bisa jadi mendorong terjadinya perang dagang dan kuasa politik, atau, atau kegagalan manusia mengendalikan pusat Agama Manusia Mesin,

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<sup>2</sup> Ketua Dewan Pembina Yayasan Peneleh Jang Oetama; Ketua Umum DPN FORDEBI (Forum Dosen Ekonomi dan Bisnis Islam); Staf Pengajar Universitas Brawijaya





yaitu biotechnology dan artificial intelligence, yang berujung pada Pandemi Corona Virus Disease 19 (COVID-19).

Upaya mengembalikan fitrah sains (akuntansi) dan manusia (akuntan) menuju fitrah yang sejati perlu dilakukan melalui jalan tazkiyah, bahwa Tuhan adalah pusat eksistensi segala sesuatu, sebagaimana Qur'an melihat bahwa Timur dan Barat adalah milik Allah, karena, kemanapun manusia menghadap di sanalah wajah Allah, Allah yang Mahaluas dan Maha Mengetahui (Qur'an Surat Al-Baqarah: 115). Tazkiyah sains bukan masalah obyektif-subyektif, bukan memisahkan dunia-akherat, bukan pula epistemologis yang terjebak pertempuran positivisme dan non postivisme, apalagi hanya men-drive pada dua kubu besar sains Timur vis a vis Barat.

Tazkiyah adalah jalan penyucian kembali sains (termasuk akuntansi) sebagaimana asalnya, menuju Sains Sejati, merujuk Qur'an Surat Al Baqarah ayat 177. Ayat tersebut menjelaskan dengan gamblang mengenai visi pencapaian kebenaran yang berjiwa kebaikan sejati (Taqwa), representasi Sains Sejati yang bukan oposisi Timur atau Barat, tetapi setiap sains yang hidup dan utuh, bak teratai kesucian, The Living Science. Manusia bertakwa, bak bunga terarai, yang sadar bahwa proses tazkiyah yang hidup selalu melakukan refleksi terus menerus tanpa jeda dengan mengedepankan diri sebagai utusan, abdi, dan gembala-Nya untuk mengembalikan peran kesucian menjadi Insan Kamil atau disebut Nasr (1989)<sup>3</sup> sebagai Pontifical Man.

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<sup>3</sup> Nasr, SN. 1989. Knowledge and the Sacred. State University of New York Press. New York



## The Living (Accounting) Science Tazkiyah Dichotomy Agenda of East-West Science<sup>1</sup>

Dr. Aji Dedi Mulawarman<sup>2</sup>

Science is no longer a matter of East and West, because both have entered into the trap of the same global reality, the Religion of Human Machine, *i.e.* the religion of humans without souls, humans who have lost their sanctity. The result is clearly visible in the existing context, the marginalization of God, religion, locality, cultural diversity, becoming a single logic, material civilization, and even becoming the main node of universal science and ethics. As well as accounting then "must" become part of the pragmatic reality; "Only" dwells on scientific discourse to assert its main power in the form of global financial reports and the universal ethics of accountants. Both are centered on the "power of interest" of an international institution called IFAC (*International Federation of Accountants*). Based on that, accounting throughout the world must serve them in full *compliance* to these two important IFAC rules, not to the others. The loss of sanctity in both the East and the West, when both of them are fighting on the same logic, materialism, which could lead to trade wars and political power, or, it could be the failure of humans to control the center of the Human Machine Religion, namely *biotechnology* and *artificial intelligence*, that culminated in the *Corona Virus Disease 19* (COVID-19) pandemic

Efforts to revive the nature of science (accounting) and humans (accountants) to true nature - science that lives based on the divine spirit and not mortal science in space and time - needs to be done through the *tazkiyah* way, in which God is the center of the existence of everything, both in the East and in the West. Qur'an even notices that East and West belongs to God, not man, because, wherever human faces there is God's Face, Allah is All-Embracing and All-Knowing (Qur'an Surah Al-Baqarah: 115). *Tazkiyah* science is not objective-subjective issues, separating the world and the hereafter (religion and praxis of the world) and not too caught up in fighting paradigmatic epistemological

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<sup>1</sup> This summary was prepared for a presentation at the Seminar session at The Second International Conference on Religious, Online, 17 September 2020.

<sup>2</sup> Chairman of the Board of Trustees of the Researchers Foundation Jang Oetama; Chairman of the DPN FORDEBI (Forum Dosen Ekonomi dan Bisnis Islam); Brawijaya University Lecturer.



positivism and non positivism, moreover just being stimulant on two major camps of science; The East *vis a vis* the West.

*Tazkiyah* is the purification of science as it came back, heading straight Science, referring Qur'an Surah Al Baqarah verse 177. That verse clearly explains the vision of attaining truth that true good spirit in Islam is called the concept of *Taqwa*. True goodness as a representation of the True Science is not the opposition East or West, but every science alive and intact, *The Living Science*. Humans are cautious, like lotus flowers, who are aware that the tazkiyah process that lives always reflects continuously without pause by prioritizing themselves as a messenger, servant, and shepherd for science to restore the role of holiness to being *Insan Kamil* or called Nasr (1989)<sup>3</sup> as the *Pontifical Man*.

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<sup>3</sup> Nasr, SN. 1989. *Knowledge and the Sacred*. State University of New York Press. New York.



## Summary of Key Speech The New Philosophy of Science: Gerbang untuk Sains Timur?



Dr. Fransisco Budi Hardiman  
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### Abstrak

The New Philosophy of Science, khususnya pemikiran Paul Feyerabend, mempersoalkan obyektivisme dan universalisme dalam paradigma sains modern dan mendobrak pintu bagi pluralisme metodologi dalam sains. Dari situ ‘sains Timur’ menjadi topik diskursus sains. Sama seperti Feyerabend, Fritjof Capra menggempur paradigma sains lama dan meyakini paradigma yang dibawa fisika kontemporer dapat menawarkan holisme sebagaimana ditemukannya juga dalam sains Timur, seperti: kedokteran tradisional Tiongkok, praktik pengobatan herbal, filsafat Tao, astronomi kuno, shamanisme. Tetapi tidakkah holisme itu datang terlalu pagi, jika tidak mau dikatakan sekedar ‘placebo intelektual’? Dapatkah ia mengakhiri hegemoni sains Barat? Bagaimanakah kita menempatkan sains Timur di dalam konstelasi baru itu? Penulis berpendapat bahwa sains Barat dan Timur merupakan bagian diskursus peradaban. Holisme dan pluralisme perlu dijumpatani dengan pendekatan ketiga yang dipelajarinya dari Hans-Georg Gadamer, yakni: relasionisme, di mana sains Timur dituntut untuk memasuki arena diskursus sains dengan standard logika dan evidensi demi kepastian manfaatnya untuk kemanusiaan.

**Kata-kata Kunci:** diskursus sains, holisme, pluralisme, relasionisme, sains Timur, wawasan dunia



Ulasan ini mulai dengan sebuah duduk perkara, yakni: apakah pluralisme metodologis yang dibuka oleh Feyerabend dan holisme yang digagas oleh Capra dapat mendekatkan sains Barat dan sains Timur dan bahkan dapat mengakhiri hegemoni sains Barat?

Untuk menjawab pertanyaan itu, pertama-tama diperlukan sebuah pembatasan metodologis. Ulasan ini bukan sains, melainkan sebuah diskursus sains yang bergerak pada ranah epistemologis, ontologis, dan aksiologis. Dengan distingsi realitas, dunia, dan fakta, diskursus sains fokus pada persoalan wawasan dunia (worldview) yang merupakan epistemologi.

Pemikiran Feyerabend dibahas dalam rangka upaya the new philosophy of science untuk mengatasi obyektivisme yang mencapai klimaksnya dalam positivisme logis Lingkungan Wina. Dengan memperhitungkan kondisi subyek dalam perolehan pengetahuan, Popper, Kuhn, Lakatos, dan Feyerabend fokus pada sejarah sains untuk menunjukkan bahwa sains merupakan pengetahuan yang berkembang lewat konteks historis yang di dalamnya komunitas ilmuwan memainkan peranan yang sangat penting untuk mengkonstruksi teori. Feyerabend meradikalkan kritik atas obyektivisme dengan anything goes dan membuka pluralisme metodologis yang di dalamnya metode-metode non-Barat, sains Timur, memiliki hak eksistensinya. Manuver ini adalah sebuah kritik imanen atas sains Barat.

Berbeda dari Feyerabend, Capra meninjau sejarah sains pada ranah wawasan dunia. Dia tidak hanya mengkritik sains Barat klasik sebagai wawasan dunia mekanistik, melainkan juga menemukan paralelisme antara sains Barat kontemporer, yakni fisika nuklir, dan mistisisme Timur. Dari situ dia mendiagnosis munculnya paradigma baru, yaitu wawasan sistem kehidupan, yang berciri holistik.

	<b>Sains Barat Klasik</b>	<b>Feyerabend (Koeksistensi Sains Barat dan Timur)</b>	<b>Capra (Paralelisme Sains Barat Kontemporer dan Sains Timur)</b>
<b>Epistemologi</b>	Obyektivisme	Pluralisme	Holisme
<b>Ontologi</b>	<i>Mind-Matter-Dualism</i>	<i>Incommensurability</i>	<i>Self-organizing Whole</i>
<b>Aksiologi</b>	Depersonalisasi	Relativisme Epistemis	Intuitionisme Utopis



Ulasan ini lalu mendiskusikan secara kritis perbedaan maneuver pluralisme Feyerabend dan holisme Capra dalam membuka pintu diskursus sains bagi sains Timur. Juga ditunjukkan persoalan mendasar keduanya. Dalam kondisi pluralitas holisme datang terlalu dini, sementara pluralisme bukan kondisi akhir sejarah yang tidak dapat berubah. Karena itu ditawarkan relasionisme Gadamer. Pada ranah dunia makna sains Barat dan Timur tidak hanya incommensurable, melainkan juga dapat didekatkan lewat diskursus sains, tetapi pada ranah dunia obyektif, yang menentukan sains sebagai sains tetaplah standar tinggi logika dan evidensi. Pintu ketat sains ini harus dilalui sains Timur, jika ingin dikualifikasikan sebagai sains yang fokus pada dunia obyektif. Hegemoni sains Barat dapat diakhiri tidak dengan esoterisme, melainkan dengan tetap fokus pada pencarian evidensi dalam dunia obyektif.

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## The New Philosophy of Science: Gateway to Eastern Science?

Dr. Fransisco Budi Hardiman  
Universitas Pelita Harapan, Indonesia

### Abstract

The New Philosophy of Science, particularly Paul Feyerabend's thinking, takes issue with objectivism and universalism in the paradigm of modern science and breaks the door for methodological pluralism in science. From there "Eastern science" becomes the topic of scientific discourse. Just like Feyerabend, Fritjof Capra demolishes old scientific paradigms and believes that the paradigms brought by contemporary physics can offer holism as found in Eastern science, such as: traditional Chinese medicine, herbal medicine practices, Taoist philosophy, ancient astronomy, shamanism. But doesn't holism come too early, if you don't want to say it's just an 'intellectual placebo'? Can it end the hegemony of Western science? How do we place Eastern science in this new constellation? The author argues that Western and Eastern science are part of the discourse of civilization. Holism and pluralism need to be bridged with the third approach he learned from Hans-Georg Gadamer, namely: relationism, in which Eastern science is required to enter the arena of scientific discourse with logical standards and evidence in order to ensure its benefits for humanity.

**Key words:** science discourse, holism, pluralism, relationism, Eastern science, worldview

This review begins with a problem, namely: can the methodological pluralism opened by Feyerabend and the holism initiated by Capra be able to bring Western science and Eastern science closer together and even end the hegemony of Western science?

In order to answer this question, a methodological limitation is needed first of all. This review is not science, but a scientific discourse that moves in the epistemological, ontological, and axiological realms. With the distinction of reality, world and facts, scientific discourse focuses on worldview issues which are epistemology.



Feyerabend's thoughts are discussed in the context of the efforts of the new philosophy of science to overcome objectivism which reaches its climax in the logical positivism of the Vienna Environment. Taking into account the condition of the subject in the acquisition of knowledge, Popper, Kuhn, Lakatos, and Feyerabend focus on the history of science to show that science is knowledge that develops through a historical context in which the scientific community plays a very important role in constructing theory. Feyerabend radicalizes the criticism of objectivism with anything goes and opens up methodological pluralism in which non-Western methods, Eastern science, have a right to exist. This maneuver is an immanent critique of Western science.

Different from Feyerabend, Capra examines the history of science in the realm of world insight. He did not only criticize classical Western science as a mechanistic worldview, but also discovered parallelism between contemporary Western science, namely nuclear physics, and Eastern mysticism. From there he diagnosed the emergence of a new paradigm, namely the insight into living systems, which is characterized as holistic.

|                     | <b>Classical Western Science</b> | <b>Feyerabend (Coexistence of Western and Eastern Sciences)</b> | <b>Capra (Parallelism of Contemporary Western Science and Eastern Science)</b> |
|---------------------|----------------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------------------|
| <b>Epistemology</b> | Objectivism                      | Pluralism                                                       | Holism                                                                         |
| <b>Ontology</b>     | <i>Mind-Matter-Dualism</i>       | <i>Incommensurability</i>                                       | <i>Self-organizing Whole</i>                                                   |
| <b>Axiology</b>     | Depersonalization                | Epistemic Relativism                                            | Utopian Intuitionism                                                           |

This review then critically discusses the differences between Feyerabend's pluralism maneuvers and Capra's holism in opening the door to scientific discourse for Eastern science. Also indicated the basic problems of both. In a condition of plurality, holism comes too early, while pluralism is not a condition of the end of history that cannot change. That is why Gadamer's relationism is offered. In the realm of the world, the meaning of Western and Eastern science is not only incommensurable, but can also be brought closer through scientific





discourse. However, in the realm of the objective world, which determines science as science remains a high standard of logic and evidence. Eastern science must pass through this tight door, if it is to qualify as a science that focuses on the objective world. The hegemony of Western science can end not with esotericism, but by remaining focused on the search for evidence in the objective world.





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SESSION 2

Can Social, Economic, and Business Science Relate to World Peace?



## Summary of Key Speech East West Tensions from Prehistory to Present: And Now?



Prof. Evangelos A. Afendras  
Greece

In pursuing an autoethnographic approach to understanding issues around me, I locate my early awareness of the East-West conflict during my childhood. My preschool years were during the Left-Right Civil War which succeeded the Nazi occupation of my country, with a heavy hand of the UK and then the US, having without consulting us decided that we belonged in the “Western sphere of influence”. That was a time when national entities were decided by the Great Powers with a map, a ruler and a pencil. Sixty years later I found myself crossing many times such a pencil line separating Oman from the UAE.

I reflected much in drafting this paper on the meaning of East and West, and North and South, Left and Right, Then and Now and Tomorrow, War and Peace.

Considering myself a present-day Odysseus, I could not escape thinking back to the Trojan War, and soon arrived at the conclusion that it may have been the earliest epic narrative of East-West tension. I explored it again, a topic and an age to which I have a long connection.

While preparing my paper for my Peneleh sisters and brothers last year I reflected on the process of Globalization, what ties up East and West, and its long history, back to Ancient times. Maps, descriptions, The Periplous, a name familiar to my Indonesian friends from the bookshop chain.



So, trade figured from early times as the bond between East and West, a bond that often came with tensions. The exchange of goods, trade, was succeeded by conquest, colonialism, the establishment of empires. The spread of religion with or without swords, followed partly similar routes – Buddhism, Christianity, Islam, and then in more recent times, the spread of political ideological beliefs and practices, eg Communism. Political organization varied, most frequently we encounter kingdoms or empires on a grander scale. Communication was crucial for all of these processes and language was the means of “exchange”, writing also became important for a range of needs, often adapted locally to allow religious proselytization. Migration was there from the earliest times, the movement of populations whether fleeing or flocking or traded as commodities (slavery). Diversity developed in various forms as different populations cohabited geographic units, often down to the neighborhood.

Decolonization after WWII started in various regions, mostly through revolutions – China, Indochina, Indonesia – and the old Roman technique of divide and rule was used extensively and often left permanent scars. I remember hearing daily news of the Mau Mau rebellion as a child, of course we in Greece at the time were plugged into a colonial information network.

The need for energy, oil as a key fuel, brought into focus the area of intersection between East and West, frequent sponsored coup d'états including in Iran, a continuous involvement of the UK and US and a succession of wars.

The brutality of the Holocaust of the Nazis, combined with Colonial, geopolitical manipulation, brought about another major injustice with lasting impact, the creation of Israel and establishment of Zionism as a major player. These were again the powers that practiced the map-ruler-pencil approach to drawing borders on their possessions or protectorates. And more wars.

Monumental greed (is it ‘good’? - Bush), raw capitalism, exploitation of entire continents (Africa as the epitome of this), has brought us to a globalized world of abject poverty, starvation of millions, modern slave labor so that the elites can enjoy their luxury goods, political consciences for sale, education as a commodity for trade, ignorance reigning supreme. Ethics deleted from the dictionary. And all this in a rapidly disintegrating Natural Environment, a natural consequence of all the rest. The Market as God.

And then came the Pandemic.



My response is that now we should do our utmost to implement the UN's SDGs. As a teacher and a learner, I support Goal 4- Quality Education as a key target. I believe awareness, analytical and critical thinking, solidarity, phronetic wisdom are essential to implementing the other SDGs as well. Education for the youth and for the old, education for everybody, but education along didactic lines different from the dominant model. For all of us, the tragic impact of this latest Pandemic cannot and should not be lost but help us steer to a better future.

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## **Summary of Key Speech** **A Historical Roadmap Of Free Trade During A** **Pandemic**



Dr. Steve Bakalis  
Australia  
and  
Dr. Sun Jin  
China

We are living in a world facing an economic downturn whose scope and magnitude is staggering as we face the difficult task of managing a serious public health crisis without causing economic and social devastation. According to World Bank's dire forecasts, the global economy will shrink by 5.2% this year. Economic activity among advanced economies and developing economies is anticipated to shrink by 7% and 2.5 % respectively. Free trade is also under threat, with the eternal temptation being to raise the walls (of protectionism) among nations. By considering the available facts and evidence we argue in favour of an economically and culturally interconnected world, despite the rise of tensions between East and West.

Along the way we navigate through economic principles of philosophers that provided the foundations for free trade, especially Plato and Confucius, that also influenced David Hume, Adam Smith, Frederic Bastiat, David Ricardo, and others. History also tells us that the Silk Road in antiquity became one of the strongest cultural connections between the Western and Eastern civilization, during the rise of the Han Dynasty that espoused Confucian values, which coincided



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with Alexander the Great's reign who was influenced greatly by the teachings of Plato (and Aristotle). But despite this supporting evidence suspicions of Neomercantilism have surfaced as evidenced by attacks on a weakened multilateral trading system, and increasing challenges faced by the WTO. Yet, during these turbulent times the imperative must remain an increased commitment to multilateralism because history has shown that mercantilism is a self-defeating policy.







### List of Abstract Title

No	Name and Institution	Title	Page
1	Agung Sulisty Purnomo, Sri Kuncoro Bawono, Bobby Briando, <i>Politeknik Imigrasi</i>	<b>Constructing Transendental Public Service</b>	51
2	Sri Kuncoro Bawono, Sohirin, Bobby Briando, <i>Politeknik Imigrasi</i>	<b>Revisiting Immigration Apparatus's Code of Ethics by Panca Bhakti Insan Imigrasi Values Internalisation</b>	52
3	Tony Mirwanto, Agung Sulisty Purnomo, Sri Kuncoro Bawono, Bobby Briando, <i>Politeknik Imigrasi</i>	<b>So, What is Immigration Intelligence?</b>	53
4	Wulandari Harjanti, Sumiati, <i>STIE Mahardika</i>	<b>Enterprise Price Strategy For Businesses Micro, Small, Medium</b>	54
5	Anita Kartika Sari, Mochamad Choifin, Abdul Aziz, Sri Rahayu, Agung Purnomo, <i>STIE Mahardhika, Universitas Airlangga, Universitas Ma'arif Hasyim Latif, Bina Nusantara University, Indonesia</i>	<b>Brand Image: A Scientific Publication Positioning using Scientometric Analysis</b>	55
6	Tri Wahjoedi, Anita Kartika Sari, Triana Susanti, Sri Rahayu, Mochamad Choifin, <i>STIE Mahardhika, Universitas Airlangga, Universitas Ma'arif Hasyim Latif</i>	<b>A Study of Food Delivery Through Bibliometrik Visualizing from 1962 to 2019</b>	56
7	Nuri Purwanto, Elmayun, Rizki Ageng, <i>STIE PGRI Dewantara Jombang</i>	<b>Complexity of Purchasing Decisions In Traditional Culinary Consumers: Phenomenology Approach</b>	57
8	Dify Virginia Rizaldy, Erminati Pancaningrum, <i>STIE PGRI Dewantara Jombang</i>	<b>Video on Demand: An Easy Way to Watch Movies (Studies on Consumer Behavior)</b>	58
9	Chusnul Rofiah, Vika Shoimatun Nikmah, <i>STIE PGRI Dewantara Jombang</i>	<b>Online Business Marketing Strategy Student Entrepreneur (A Study On Members Pengusaha Muda Dewantara Community)</b>	59
10	Yulius Kurnia Susanto, Stephanie Esther, Arya Pradipta, <i>Trisakti School of Management</i>	<b>Earnings Management And Audit Decision: Audit Specialization As Moderating</b>	60



No	Name and Institution	Title	Page
11	Tirta Budi Kusuma, Friska Firnanti, <i>Trisakti School of Management</i>	<b>Do Capital Intensity And Profitability Affect Tax Avoidance in Manufacturing Company in Indonesia?</b>	61
12	Moh. Da'i Bachiar, Evi Malia, Ika Oktaviana Dewi, <i>Universitas Islam Madura</i>	<b>Dampak COVID-19 terhadap Perekonomian Masyarakat (Studi Kasus pada Desa Tanjung Kecamatan Pademawu Kabupaten Pamekasan)</b>	62
13	Evi Malia, Nailah Aka Kusuma and Jamilatul Uyun, <i>Universitas Islam Madura</i>	<b>Islamic Boarding School Business Entity: Between Barokah Value and Going Concern</b>	63
14	Ajeng Nawangsari, Noor Wahyudi, <i>Universitas Islam Negeri Sunan Ampel Surabaya</i>	<b>Akuntansi di Indonesia Sebuah Refleksi Kondisi Sosial-Ekonomi Masyarakat dalam Perspektif Sejarah</b>	64
15	Selvia Eka Aristantia, Ade Irma Suryani Lating, <i>Universitas Islam Negeri Sunan Ampel Surabaya</i>	<b>Nilai-Nilai Saminisme Dan Agama Adam Dalam Arisan Gotong Royong Masyarakat Samin</b>	65
16	Binti Shofiatul Jannah, Imam Buchori, <i>Universitas Islam Negeri Sunan Ampel Surabaya</i>	<b>[Beyond] Analisis Wacana Kritis: Membongkar Ideologi Dan Kuasa Di Balik Laporan Tahunan Perusahaan</b>	66
17	Rizky Maulida, Isna Yuningsih, Abdul Gafur, <i>Universitas Mulawarman</i>	<b>Awareness Of Islamic Ethics In Mudharabah Financing In A Syariah Bank In Samarinda</b>	67
18	Abdul Gafur, Soegeng Soetedjo, Iwan Triyuwono, <i>Universitas Mulawarman</i>	<b>Construction Of Financial Accountability Based On The Worship Paradigm In Public Sector Entities</b>	68
19	Adi Tri Pramono, <i>Universitas Mulawarman</i>	<b>Religious Conflict in Terms of Martin Heidegger's Philosophy of Existentialism</b>	69
20	Hayuning Purnama Dewi, <i>Manajemen, Universitas Surabaya</i>	<b>Public Relations Strategy of Hotel Budget Surabaya in Forming A Brand Loyalty in Visitors</b>	70
21	Mokhammad Favian Rizki Pratama, Erna Andajani, Siti Rahayu, <i>Manajemen, Universitas Surabaya</i>	<b>Pengaruh E-Wom, Attitude Toward Behavior &amp; Destination Image Terhadap Visit Intention Objek Wisata di Kota Surabaya</b>	71
22	Amabela, Erna Andajani, Juliani Dyah Trisnawati, <i>Manajemen, Universitas Surabaya</i>	<b>Public Relations Strategy Of Hotel Budget Surabaya in Forming A Brand Loyalty in Visitors</b>	72
23	Rizki Listyono Putro, Sarah Yuliarini, Eva Wany, <i>Universitas Wijaya Kusuma</i>	<b>Analysis of Factors Influencing the Ethical Perception of Future Accountants With Love of Money as an Intervening Variable</b>	73



No	Name and Institution	Title	Page
24	Sarah Yuliarini, Titik Inayati, <i>Universitas Wijaya Kusuma</i>	<b>Compatible Concept between Sustainable Development and Corporate Social Responsibility</b>	75
25	Seftianita Nirmalasari, Grahita Chandarin, Lilik Primaningsih <i>Universitas Wijaya Kusuma</i>	<b>Factors Affecting The Use of Accounting Information on Small and Medium Enterprises (SMES) In The City of Puduk Gresik</b>	76
26	Tri Siswanti, <i>UPN Veteran Jakarta</i>	<b>Mapping Financial Potential of Small and Medium Enterprise</b>	77
27	Indri Arrafi Juliannisa, <i>UPN Veteran Jakarta</i>	<b>The Impact of COVID on The Macro Economy in Indonesia</b>	78
28	Masripah, Meizaroh, Alvita Yuniar, Pramudhitya Ardhana, <i>UPN Veteran Jakarta</i>	<b>Rising Star Exchange: An Alternative Capital Market For Msme In Indonesia</b>	79
29	Eka Askafi, Ali Sukamtono, <i>Universitas Islam Kadiri</i>	<b>Fast 4c Analysis. Manajemen Sumber Daya Bangsa Warga Dan Umat Interkoneksi Naturalis Humanis Religius</b>	80
30	Ratna Dewi Mulyaningtiyas, Ahsin Doroini, <i>Universitas Islam Kadiri</i>	<b>The Effect Of Social And Environmental Capital On Entrepreneurship In Sleman District, Yogyakarta, Indonesia</b>	82
31	Wikko K. Hermanda, Riesanti E. Wijaya, <i>Universitas Surabaya</i>	<b>What Kind of TCWG Who Can Help The Companies from Falling</b>	83
32	Angelina Gresela Sapulete and Yie Ke Feliana, <i>Universitas Surabaya</i>	<b>Related Party Transactions, Earnings Management And Corporate</b>	84
33	Enok, Rusmanah, Mutiara Puspa Widyowati, Haqi Fadillah, <i>FE Pakuan</i>	<b>Auditor Switching Effects on Underpricing Level of IPO's</b>	85
34	Januar Eko Prasetyo, <i>UPN Yogyakarta</i>	<b>Akuntabilitas Organisasi Keagamaan Melalui Tajalli Al Afaal Al Haq</b>	86
35	Januar Eko Prasetyo and Sabihaini, <i>UPN Yogyakarta</i>	<b>Dekonstruksi Konsep Akuntabilitas Pengelolaan Dana Desa Melalui Spirit Keagamaan</b>	87
36	Indah Kartika Sandhi, Kunti Sunaryo, Gita Astyka Rahmanda, <i>UPN Yogyakarta</i>	<b>The Readiness of Blended Learning Application Used Analysis during Covid-19 Pandemic</b>	88
37	Hidayatul Hamdiah, Nik Mohd Rahimi Nik Yusoff, <i>Faculty of Education and Teacher Science Universitas Hamzanwadi, Selong, Indonesia and Faculty of</i>	<b>Number Head Together (NHT) in Teaching Writing In The EFL Classroom</b>	89



No	Name and Institution	Title	Page
	<i>Education Universiti Kebangsaan Malaysia</i>		
38	Budianto Tedjasukmana, <i>Fakultas Bisnis Universitas Katolik Widya Mandala Surabaya</i>	<b>Pemahaman Literasi Akuntansi Pada Usaha Kecil Di Pantii Asuhan</b>	90
39	Uun Dwi Al Muddatstsr, <i>Institut Agama Islam Negeri Langsa</i>	<b>Konsep Diri Wirausahawan Muda (Studi Kasus Pada Keluarga Besar Man Insan Cendekia Aceh Timur)</b>	91
40	Khadijah Ath Thahirah Dedi Fernanda, <i>Universitas Dharma Andalas</i>	<b>Menemukan Tujuan Akuntansi Pertanian berbasis Filosofi Rangkang</b>	92
41	Nashrudin Latif, <i>Universitas PGRI Adi Buana Surabaya</i>	<b>The Value of Sharing Local Leaders for Followers</b>	93
42	Desak Nyoman Sri Werastuti, Ganesha <i>University of Education</i>	<b>The Effect Of Public Share Ownership And Investment Opportunities On Sustainability Balanced Scorecard With An Investment Opportunities As A Moderation Variables</b>	94
43	Puji Kurnianingsih, Resi Ariyasa Qadri, Alifia Putri Amasya, <i>Polytechnic of State Finance STAN</i>	<b>One Small Step For The Tax Rate Reduction, One Giant Leap For The “Umkm” Tax Potential</b>	95
44	Sulvariany Tamburaka, Nitri Mirosea, Hendriawan, <i>Universitas Halu Oleo</i>	<b>Analysis of Sharia Compliance Implementation of Hajj Saving Product (Case Study in State Owned Bank of South East Sulawesi, Indonesia)</b>	96
45	Arifuddin Mas’ud, <i>Universitas Halu Oleo</i>	<b>Internal Control Analysis of Sadaqah Inflow and Outflow of Non-Profit Religious Organization (Case Study in Jami’ Al-Ikhsan Mosque, South East Sulawesi, Indonesia)</b>	97
46	Putri Thalitha Wasantari, Resi Ariyasa Qadri, Putri Thalitha Wasantari and Resi Ariyasa Qadri, <i>Universitas Padjadjaran Bandung dan Polytechnic of State Finance STAN</i>	<b>The Garut Gate: Covid-19 Pandemic, Social Aid Turmoil, And Government Warfare</b>	98
47	Jessica Layantara, <i>Universitas Pelita Harapan</i>	<b>Online Spirituality as a Way of Being in the Disruptive Digital Era: An Overview of the Thoughts of Martin Heidegger and Karl Rahner</b>	99
48	Ayudia Sokarina, Iwan Triyuwono, Gugus Irianto, Abdul Ghofar, <i>University of Brawijaya</i>	<b>The Use of Intuitive Method to Generate Accounting Concept</b>	100



No	Name and Institution	Title	Page
49	Mikhael Ming Khosasih, <i>University of Surabaya</i>	<b>Understanding The Effect of Perceived Brand Leadership on Consumers Satisfaction and Repurchase Intention on Indonesia E-Commerce Mobile Apps</b>	101
50	Ari Kamayanti, <i>Peneleh Research Institute &amp; Politeknik Negeri Malang</i>	<b>Sastr(A)Kuntansi: Diskursus Akuntansi Dalam Kisah</b>	102
51	Febrina Nur Ramadhani, Lilik Purwanti and Aji Dedi Mulawarman, <i>Universitas Branjaya</i>	<b>Stewardship In Wedding: Accounting And Accountability Practices In Families Of Indonesian Women Migrant Workers</b>	103
52	Muhammad Ichsan, Padma Adriana Sari, <i>Universitas Branjaya, Politeknik Negeri Malang</i>	<b>“Play What You Hear, Hear What You Play”: A Dialogic Approach in Accounting Education through Lens of Jazz Improvisation</b>	104
53	Desi Ekavania, Iwan Triyuwono, Ali Djahmuri, <i>Universitas Branjaya</i>	<b>Akuntabilitas Masjid Dalam Bingkai Qs At-Taubah Ayat 18</b>	105
54	Novrida Qudsi Lutfillah, <i>Universitas Wijaya Putra</i>	<b>Revealling Self-experience as an Educator Accountant and Treasurer: Autobiographical Method</b>	106
55	Aji Dedi Mulawarman, <i>Universitas Branjaya</i>	<b>Kontekstualisasi Akuntansi Pertanian Menuju The Living Science Khas Nusantara</b>	107
56	Ahmad Fauzi, <i>Peneleh Research Institute</i>	<b>Religiositas Sebagai Dasar Peradaban</b>	108
57	Iskandar Eka, <i>Peneleh Research Institute</i>	<b>Kunci Peradaban adalah Ke-adab-an: Syarah Moslem National Onderwijs</b>	109
58	Eka Siskawati, <i>Politeknik Negeri Padang</i>	<b>Memutus Dominasi Ekonomi Perkotaan: Analisis Geliat BUMDes Selama Pandemi C 19</b>	110
59	Ahmad Khudori, Trisna Ayu Oktavia, Shinta Noor Anggraeny, <i>Universitas PGRI Madiun</i>	<b>Fundamental Analysis And Technical Analysis Before Covid-19: Empirical Study On Lq45 Indexed Shares In Indonesia Stock Exchange</b>	111
60	Syahril, Fatmawati, <i>Universitas Wiraraja Sumenep</i>	<b>Transparency Of Village Financial Management To The Community (Case Study Of Ketupat Village, Raas District, Sumenep Regency)</b>	112
61	Erika Takidah, Salina Kassim, <i>Universitas Negeri Jakarta</i>	<b>Rethinking Islamic Value Through Technology: Case Islamic Fintech in Indonesia</b>	114
62	Wa Ode Rayyani, Muhammad Adil, Sri Andayaningsih, Idrawahyuni, <i>Universitas Muhammadiyah Makassar</i>	<b>Makna Going Concern Perspektif Pelaku Usaha Mikro [Pendekatan Fenomenologi]</b>	115



No	Name and Institution	Title	Page
63	A.A Gde Satia Utama and Basuki, <i>Universitas Airlangga</i>	<b>Modeling Corporate Image Sustainability Using Netnography</b>	116
64	La Ode Sumail, <i>STIEM Bongaya Indonesia</i>	<b>Nilai-Nilai Budaya Lempu Dalam Literasi Keuangan</b>	117
65	Ayu Maretta Maharani, Rina Sulistyowati, <i>Universitas Wijaya Kusuma</i>	<b>Pengaruh Budaya Organisasi terhadap Penerapan Sistem Pengendalian Internal serta Implikasinya pada Tingkat Integritas Perusahaan Berskala Kecil dan Menengah di Bojonegoro</b>	118



### Breakout Room List

Room	Moderator	No	Author(s)	Title of Paper	Affiliation
1	R1. Ahmad Khudori	1	Mokhammad Favian Rizki Pratama, Erna Andajani, Siti Rahayu	Pengaruh E-Wom, Attitude Toward Behavior & Destination Image Terhadap Visit Intention Objek Wisata Di Kota Surabaya	Manajemen, Universitas Surabaya
		2	Ahmad Khudori, Trisna Ayu Oktavia, Shinta Noor Anggraeny	Fundamental Analysis And Technical Analysis Before Covid-19: Empirical Study On Lq45 Indexed Shares In Indonesia Stock Exchange	Universitas PGRI Madiun
		3	Indah Kartika Sandhi, Kunti Sunaryo, Gita Astyka Rahmanda	The Readiness Of Blended Learning Application Used Analysis During Covid-19 Pandemic	UPN Veteran Yogyakarta
		4	Indri Arrafi Juliannisa, Nunuk Triwahyuningtyas	The Impact Of Covid On The Macro Economy In Indonesia	UPN Veteran Jakarta
		5	Moh. Da'I Bachiar, Evi Malia and Ika Oktaviana Dewi	Dampak Covid-19 Terhadap Perekonomian Masyarakat (Studi Kasus Pada Desa Tanjung Kecamatan Pademawu Kabupaten Pamekasan)	Universitas Islam Madura
		6	Putri Thalitha Wasantari and Resi Ariyasa Qadri	The Garut Gate: Covid-19 Pandemic, Social Aid Turmoil, And Government Warfare	Universitas Padjadjaran Bandung , Polytechnic of State FInance STAN
2	R2. Syahril	7	Ahmad Fauzi	Religiositas Sebagai Dasar Peradaban: Syarat Memeriksa Alam Kebenaran	Penelch Research Institute
		8	Dessy Ekafriana, Iwan Triyuwono, Ali Djamhuri	Akuntabilitas Masjid Dalam Bingkai Qs At-Taubah Ayat 18	Universitas Brawijaya
		9	Iskandar Eka	Kunci Peradaban Adalah Ke-Adab-An: Syarat	Penelch Research Institute



Room	Moderator	No	Author(s)	Title of Paper	Affiliation
				Moslem Nationaal Onderwijs	
		10	Januar Eko Prasetyo	Akuntabilitas Organisasi Keagamaan Melalui Tajalli Al Afaal Al Haq	UPN Veteran Yogyakarta
		11	Rizky Maulida, Isna Yuningsih, dan Abdul Gafur	Awareness Of Islamic Ethics In Mudharabah Financing In Syariah Bank In Samarinda	Universitas Mulawarman
		12	Sulvariani Tamburaka, Nitri Mirosea and Hendriawan	Analysis Of Sharia Compliance Implementation Of Hajj Saving Product (Case Study In State Owned Bank Of South East Sulawesi, Indonesia)	Universitas Halu Oleo
		13	Syahril and Fatmawati	Transparency Of Village Financial Management To The Community (Case Study Of Ketupat Village, Raas District, Sumenep Regency)	Universitas Wiraraja Sumenep
3	R3 Khadijah Ath Thahirah	14	Ajeng Nawangsari and Noor Wahyudi	Akuntansi Di Indonesia Sebuah Refleksi Kondisi Sosial-Ekonomi Masyarakat Dalam Prespektif Sejarah	Universitas Islam Negeri Sunan Ampel Surabaya
		15	Aji Dedi Mulawarman	Konstektualisasi Akuntansi Pertanian Menuju The Living Science Khas Nusantara	Peneliti Research Institute & Universitas Brawijaya
		16	Febrina Nur Ramadhani, Lilik Purwanti and Aji Dedi Mulawarman	Stewardship Dalam Pernikahan: Praktik Akuntansi Dan Akuntabilitas Pada Keluarga Tenaga Kerja Wanita	Universitas Brawijaya
		17	Khadijah Ath Thahirah, Dedi Fernanda	Menemukan Tujuan Akuntansi Pertanian Berbasis Filosofi Rankiang	Universitas Dharma Andalas
		18	Arifuddin Mas'ud, Nitri Mirosea, Fitriaman and Jusrin Mustawing	Internal Control Analysis Of Sadaqah Inflow And Outflow Of Non-Profit Religious Organization (Case Study In Jami' Al-	Universitas Halu Oleo





Room	Moderator	No	Author(s)	Title of Paper	Affiliation
				Ikhshan Mosque, South East Sulawesi, Indonesia)	
		19	Nashrudin Latif	The Value Of Sharing Local Leaders For Followers	Universitas PGRI Adi Buana Surabaya
		20	Selvia Eka and Ade Irma	Akuntansi Gotong Royong Orang Samin	Universitas Islam Negeri Sunan Ampel Surabaya
4	<b>R4. Erika Takidah</b>	21	Adi Tri Pramono	Religious Conflict In Terms Of Martin Heidegger's Philosophy Of Existentialism	Universitas Mulawarman
		22	Eka Askafi, Ali Sukamtono	Fast 4c Analysis Manajemen Sumber Daya Bangsa Warga Dan Umat Interkoneksi Naturalis Humanis Religius	Uniska
		23	Erika Takidah, Salina Kassim	Rethinking Islamic Value Through Technology: Case Islamic Fintech In Indonesia	Universitas Negeri Jakarta
		24	Nuri Purwanto and Elmayun Rizki Ageng	Complexity Of Purchasing Decisions In Traditional Culinary Consumers: Phenomenology Approach	Stie Pгри Dewantara Jombang
		25	Sarah Yuliarini and Titik Inayati	Compatible Concept Between Sustainable Development And Corporate Social Responsibility	Universitas Wijaya Kusuma
		26	Uun Dwi Al Muddatsir	Konsep Diri Wirausahawan Muda (Studi Kasus Pada Keluarga Besar Man Insan Cendekia Aceh Timur)	Institut Agama Islam Negeri Langsa
5	<b>R5. Wa Ode Rayyani</b>	27	Abdul Gafur, Soegeng Soetdjo, and Iwan Triyuwono	Construction Of Financial Accountability Based On The Worship Paradigm In Public Sector Entities	Universitas Mulawarman
		28	Agung Sulistyono, Sri Kuncoro	Constructing Transcendental Public Service	Politeknik Imigrasi



Room	Moderator	No	Author(s)	Title of Paper	Affiliation
			Bawono and Bobby Briando		
		29	Ari Kamayanti	Sastr(A)Kuntansi: Diskursus Akuntansi Dalam Kisah	Penelch Research Institute & Politeknik Negeri Malang
		30	Wa Ode Rayyani, Muhammad Adil, Sri Andayaningsih, Idrawahyuni	Makna Going Concern Perspektif Pelaku Usaha Mikro [Pendekatan Fenomenologi]	Universitas Muhammadiyah Makassar
		31	Binti Shofiatul Jannah and Imam Buchori	(Beyond) Analisis Wacana Kritis: Membongkar Ideologi Dan Kekuasan Di Balik Laporan Tahunan Perusahaan	Universitas Islam Negeri Sunan Ampel Surabaya
		32	Januar Eko Prasetyo, Sabihaini	Dekonstruksi Konsep Akuntabilitas Pengelolaan Dana Desa Melalui Spirit Keagamaan	UPN Veteran Yogyakarta
		33	Wikko K. Hermanda, Riesanti E. Wijaya	What Kind Of TCWG Who Can Help The Companies From Falling	Universitas Surabaya
6	R6. A.A. Gde Satia Utama	34	Anita Kartika Sari, Mochamad Choifin, Abdul Aziz, Sri Rahayu, Agung Purnomo	Brand Image: A Scientific Publication Positioning Using Scientometric Analysis	STIE Mahardhika, Indonesia, Universitas Airlangga, Universitas Ma'arif Hasyim Latif, Bina Nusantara University
		35	Mikhael Ming Khosasih	Understanding The Effect Of Perceived Brand Leadership On Consumers Satisfaction And Repurchase Intention On Indonesia E-Commerce Mobile Apps	University of Surabaya
		36	A.A. Gde Satia Utama, Basuki Basuki	Modeling Corporate Image Sustainability Using Netnography	Universitas Airlangga



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Sciences & Call for Paper



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Room	Moderator	No	Author(s)	Title of Paper	Affiliation
		37	Ratna Dewi Mulyaningtyas, Ahsin Doroini	The Effect Of Social And Environmental Capital On Entrepreneurship In Sleman District, Yogyakarta, Indonesia	UNISKA
		38	Tri Siswanti and Indri Arrafi Juliannisa	Mapping Financial Potential Of Small And Medium Enterprises (SME ) And The Economic Sector Of Serang Regency	UPN Veteran Jakarta
		39	Tri Wahjoedi, Anita Kartika Sari, Triana Susanti, Sri Rahayu, Mochamad Choifin	A Study Of Food Delivery Through Bibliometrik Visualizing From 1962 To 2019	STIE Mahardhika, Universitas Airlangga, Universitas Ma'arif Hasyim Latif
7	<b>R7. Novrida Q. Lutfillah</b>	40	Budianto Tedjasuksmana	Pemahaman Literasi Akuntansi Pada Usaha Kecil Di Pantj Asuhan	Fakultas Bisnis Universitas Katolik Widya Mandala Surabaya
		41	Hidayatul Hamdiah Nik Mohd Rahimi Nik Yusoff	Number Head Together (NHT) In Teaching Writing In The EFL Classroom	Faculty Of Education And Teacher Science Universitas Hamzanwadi, Selong, Indonesia & Faculty Of Education Universiti Kebangsaan Malaysia
		42	Muhammad Ichsan, Padma Adriana Sari	“Play What You Hear, Hear What You Play”: A Dialogic Approach In Accounting Education Through Lens Of Jazz Improvisation	Universitas Brawijaya, Polteknik Negeri Malang
		43	Novrida Qudsi Latifah	Revealing Self Experience As An Educator Accountant And Treasurer: Autobiographical Method	Universitas Wijaya Putra



Room	Moderator	No	Author(s)	Title of Paper	Affiliation
		44	Sri Kuncoro Bawono, Sohirin Sohirin and Bobby Briando	Revisiting Immigration Apparatus's Code Of Ethics By Panca Bhakti Insan Imigrasi Values Internalisation	Politeknik Imigrasi
		45	Tirta Budi Kusuma and Friska Firnanti	Do Capital Intensity And Profitability Affect Tax Avoidance In Manufacturing Company In Indonesia?	Trisakti School Of Management
		46	Tony Mirwanto, Agung Sulistyono Purnomo, Sri Kuncoro Bawono and Bobby Briando	So, What Is Immigration Intelligence?	Politeknik Imigrasi
8	R8. Dyah Ayu Septi Fauji	47	Amabela, Erna Andajani, Juliani Dyah Trisnawati	Faktor-Faktor Yang Mempengaruhi Loyalty Pada Restoran Domicile Kitchen & Lounge Surabaya	Manajemen, Universitas Surabaya
		48	Desak Nyoman Sri Werastuti	The Effect Of Public Share Ownership And Investment Opportunities On Sustainability Balanced Scorecard With An Investment Opportunities As A Moderation Variables	Ganesha University Of Education
		49	Enok Rusmanah, Mutiara Puspa Widyowati, Haqi Fadillah	Auditor Switching Effects On Underpricing Level Of IPO's	Fe Pakuan
		50	Hayuning Purnama Dewi	Public Relations Strategy Of Hotel Budget Surabaya In Forming A Brand Loyalty In Visitors	Manajemen, Universitas Surabaya
		51	Rizki Listyono Putro, Sarah Yuliarini, and Eva Wany	Analysis Of Factors Influencing The Ethical Perception Of Future Accountants With Love Of Money As An Intervening Variable	Universitas Wijaya Kusuma
		52	Seftianita Nirmalasari, Grahita Chandarin, and	Factors Affecting The Use Of Accounting Information On Small And Medium Enterprises	Universitas Wijaya Kusuma



Room	Moderator	No	Author(s)	Title of Paper	Affiliation
			Lilik Primaningsih	(SMES) In The City Of Puduk Gresik	
		53	Yulius Kurnia Susanto, Stephanie Esther, and Arya Pradipta	Earnings Management And Audit Decision: Audit Specialization	Trisakti School Of Management
9	R9. Eka Siskawati	54	Evi Malia, Nailah Aka Kusuma and Jamilatul Uyun	Islamic Boarding School Business Entity: Between Barokah Value and Going Concern	Univ Islam Madura
		55	Ayudia Sokarina, Iwan Triyuwono, Gugus Irianto and Abdul Ghofar	The Use Of Intuitive Method To Generate Accounting Concept	University of Brawijaya
		56	Eka Siskawati	Memutus Dominasi Ekonomi Perkotaan : Analisis Geliat Bumdes Selama Pandemi C.19	Politeknik Negeri Padang
		57	Ayu Maretta Maharani, Rina Sulistyowati	Pengaruh Budaya Organisasi Terhadap Penerapan Sistem Pengendalian Internal Serta Implikasinya Pada Tingkat Integritas Perusahaan Berskala Kecil Dan Menengah Di Bojonegoro	Universitas Wijaya Kusuma
		58	Chusnul Rofiah, Vika Shoimatun Nikmah	Online Business Marketing Strategy Student Entrepreneur (A Study On Members Pengusaha Muda Dewantara Community)	Stie PGRI Dewantara Jombang
		59	Masripah, Meizaroh, Alvita Yuniar, Pramudhitya Ardhana	Rising Star Exchange: An Alternative Capital Market For Msme In Indonesia	Upn Veteran Jakarta
10	R10. La Ode Sumail	60	Angelina Gresela Sapulete, Yie Ke Feliana	Related Party Transactions, Earnings Management And Corporate	University Of Surabaya – Faculty Of Business And Economics– School Of Accounting



Room	Moderator	No	Author(s)	Title of Paper	Affiliation
		61	La Ode Sumail	Nilai-Nilai Budaya Lempu Dalam Literasi Keuangan	Sekolah Tinggi Ilmu Ekonomi Makassar (STIEM) Bongaya
		62	Erminati Pancaningrum, Dify Rizaldy	Video On Demand: An Easy Way To Watch Movies (Studies On Consumer Behavior)	Stie Pgri Dewantara Jombang
		63	Jessica Layantara	Online Spirituality As A Way Of Being In The Disruptive Digital Era: An Overview Of The Thoughts Of Martin Heidegger And Karl Rahner	Universitas Pelita Harapan
		64	Puji Kurnianingsih, Resi Ariyasa Qadri and Alifa Putri Amasya	One Small Step For The Tax Rate Reduction, One Giant Leap For The “Ukm” Tax Potential	Polytechnic Of State Finance STAN
		65	Wulandari Harjanti	Enterprise Price Strategy For Businesses	Stie Mahardika

# Brand Image: A Scientific Publication Positioning using Scientometric Analysis

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**Abstract.** Brand Image is an important aspect for companies in a competitive global market. There has not been much research on brand image by providing a big picture that is visualized from year to year. This study aims to map research in the field of brand image with data from all international publication researchers. This study conducted a bibliometric method and analyzed data using search results analysis from Scopus and the VOSviewer application. The data obtained in this study were 3,234 academic documents published from 1961 to 2019 globally. The results of research and individual researchers at the global level who are the most productive in publications in the field of brand image are the Hong Kong Polytechnic University and Pina, J.M. Most fields of study are Business, Management and Accounting, there are 6 patterns of collaborative research groups in the field of global brand image. This research consists of the diversity of the convergence axis which consists of the study of brand images to characterize the body of knowledge generated from the last 2 decades, studies: Brand, E-Commerce, Place Branding, Sales, Social Network, Quality, and Marketing, abbreviated as the theme BEPSSQM

## 1. Introduction

Branding has a very important role in fulfilling the promise of consumer companies in a competitive global market, assuring them of the quality of the product purchased [1]. The market and current environment are affected by globalization [2]. The internet and social media have changed the way consumers engage with brands. While traditionally, media channels are the first step in a long buying process that ends at a physical store [3]. A brand is a name, term, sign, symbol or design, or a combination of both that is intended to identify goods and services of one seller or group of sellers and distinguish them from other sellers. Brand management is a consequent effort to create, maintain, protect and enhance a particular brand to ensure a sustainable competitive advantage [4]. Brand image is defined as ideas, perceptions, expectations, beliefs, and mental representations of products or services in the minds of consumers. Brand image is developed and enhanced through consumer exposure to marketing communications including advertising and promotional content [5] [6]. In order to strengthen consumer trust in the brand [7]. A strong brand can be created and maintained by

strengthening the relationship between identity and image [8]. This has an impact on the achievement of brand performance results such as sales growth, reduction of operating costs in the environment of performance metrics [9] [10].

The growth in demand for foreign brands poses several potential challenges for marketing managers who strive to make brands part of the consumer pool [11]. With advances in science and technology, as well as changes in lifestyle, humans will continue to try and change different consumption patterns. Mobile payment, a new payment mode, which can make our life without cash, check or credit card [12] [13]. This will help companies improve their brand image and awareness but also other brand equity drivers [14] improve their problem-solving abilities, develop new products and processes, improve product quality, enhance image [15] affect the branding effect (brand awareness, attitude brand, brand engagement, and brand loyalty) [16] [17]. Brand loyalty involves developing a unique emotional attachment to a company by using its name, symbol, logo, character, and character [18]. In addition, brand image can also be used to improve the social and ethical dimensions of a company's reputation to ensure bank selection by retail customers [19].

The company (organization) brand is recognized as a key strategic intangible asset that could facilitate a sustainable competitive advantage [20] as well as a corporate communication strategy [21]. As a useful means of creating brand value and achieving a sustainable competitive advantage in today's complex market, the involvement of large companies in sponsorship activities has been well developed [22]. In previous research, namely by Ridwan Adetunji Raji, Sabrina Rashid, Sobhi Ishak, where the findings show that there is a positive and significant relationship between social media advertising content, social media sales promotion content, hedonic brand image, functional brand image and behavioral intention [6]. In general, previous studies related to brand image have been limited to only one research topic, such as the field [23], one country [24] and one affiliation [25]. There has not been much research on Brand Image by providing a big picture visualized from year to year with data from all publications of affiliated researchers at the international level. Also, no research has specifically addressed the relationship between authors, affiliation, and the impact of their research. This study aims to study the research position in the field of brand image by researchers at the global level published internationally indexed by Scopus using a bibliometric perspective. We monitor the growth in the number of academic documents related to the topic of Brand Image by researchers at the global level that have been published and indexed by Scopus from 1961 to December 2019.

## **2. Research Methods**

This study measures the status of publication maps in the field of "Brand Image" at the international level in the last 58 years. The research data were obtained from the Scopus database using the document search service in April 2020 [26], this study used a bibliometric approach. Data analysis and visualization uses the analyze search results feature in the Scopus service and the VOSViewer application [27]. The VOSviewer tool is used to visualize and build bibliometric networks, the visualization of the network can be researchers, countries, academic affiliations, growth in the number of studies, keywords, author collaboration and research are the most cited [28].

This survey identified keywords related to brand image to search for and identify related articles from international researchers globally in the Scopus database, and obtained 3,234 academic documents published from 1961 to 2019. Research limits data collection to 2019 regardless of 2020 (exclude 2020) so that the annual data obtained describes the condition of the research in one whole year from January to December. The query command to apply when mining data at Scopus is TITLE-ABS-KEY ("brand image") AND PUBYEAR <2020.

The study conducted a type of analysis of co-authorship with the unit of analysis of authors and the full counting method using the VOSViewer tool to get a network of author collaboration. The study carries out a type of analysis of co-occurrence with a unit of analysis of keywords and a full count method using VOSViewer to obtain a network of keywords.



### 3. Result and Discussion

This section will explain the increase in data results based on affiliation, country, subject area, field type, documents per year from sources, documents per year from fields and document cited, co-occurrence and author network in the brand image field.

#### 3.1. Documents based on Higher Education Affiliates from the Brand Image Studies

Figure 1 shows a list of research institutions in the Brand Image publication. The first is Hong Kong Polytechnic University with 38 documents, followed by the University of Valencia with 30 documents, Universidad de Zaragoza with 27 documents, Universiti Utara Malaysia with 22 documents, Griffith University with 19 documents, The University of Manchester with 17 documents, Multimedia University with 17 documents, Bina Nusantara University with 17 documents, Tecnológico de Monterrey with 16 documents, University of Malaya with 16 documents, and Alliance Manchester Business School with 15 documents

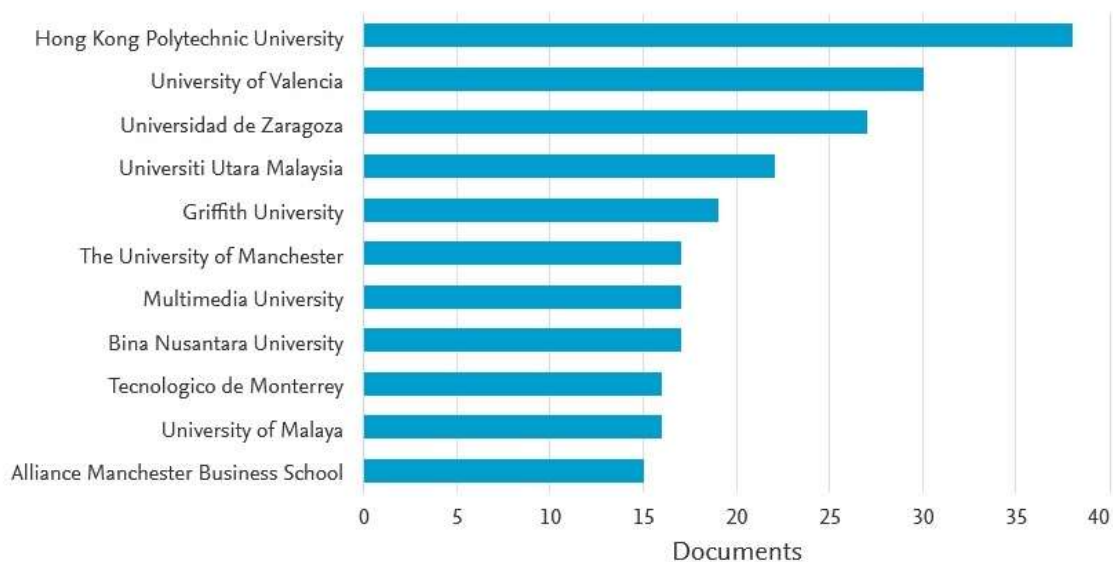


Figure 1. Documents Number based on Higher Education Affiliates from the Brand Image Studies

### 3.2. Documents based on Authors from the Brand Image Study

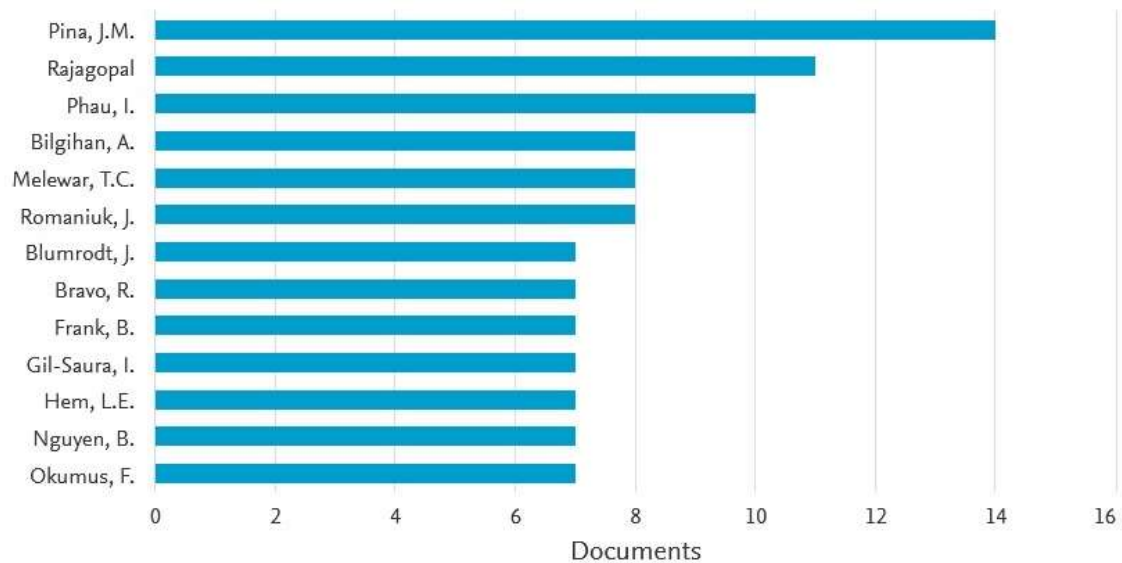


Figure 2. Documents Number based on Authors from the Brand Image Studies

Figure 2 shows the author who has the greatest contribution in publishing in the field of brand image. The author with the most publications in the field of brand image is Pina, J.M. with 14 documents, followed by Rajagopal with 11 documents, Phau, I. with 10 documents, Bilgihan, A. with 8 documents, Melewar, T.C. with 8 documents, Romaniuk, J. with 8 documents, Blumrodt, J. with 7 documents, Bravo, R. with 7 documents, Frank, B. with 7 documents, Gil-Saura, I. with 7 documents, Hem, L.E. with 7 documents, Nguyen, B. with 7 documents, and Okumus, F. with 7 documents

### 3.3. Country based documents from the Brand Image Studies

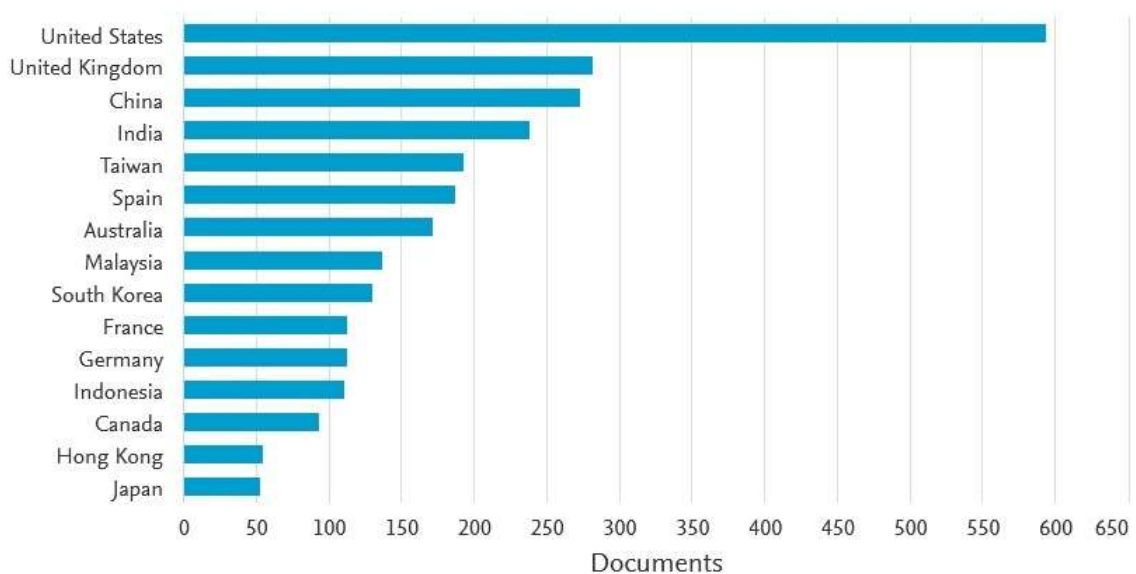


Figure 3. Number of Documents by Country from the Brand Image Studies

Figure 3 shows that the country with the largest contribution to publication in the field of brand image is the United States with 593 documents, followed by the United Kingdom with 281 documents, China with 272 documents, India with 238 documents, Taiwan with 192 documents, Spain with 186 documents. documents, Australia with 171 documents Malaysia with 136 documents, South Korea with 129 documents, France with 112 documents, Germany with 112 documents, Indonesia with 110 documents, Canada with 93 documents, Hong Kong with 54 documents, and Japan with 52 documents

### 3.4 Documents based on Subject Areas from the Brand Image Studies

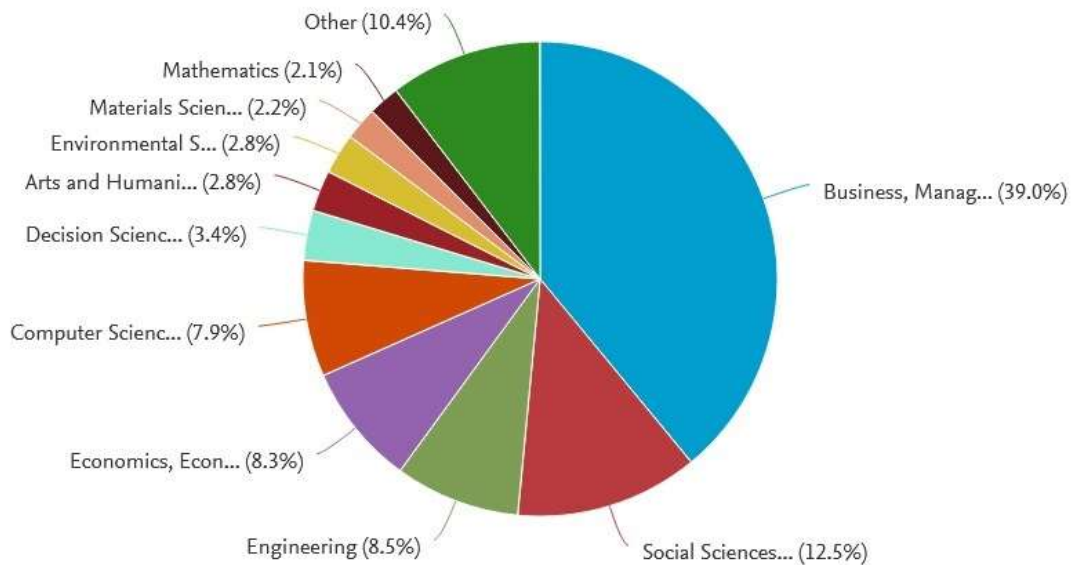


Figure 4. Number of Documents based on Subject Areas from the Brand Image Studies

The most intensive fields of study in publications. The field of brand image is the field of Business, Management and Accounting (39.09%) with 2079 documents; followed by Social Sciences (12.5%) with 666 documents; Engineering (8.5%) with 454 documents; Economics, Econometrics and Finance (8.3%) with 442 documents; Computer Science (7.9%) with 422 documents; Decision Sciences (3.4%) with 182 documents; Arts and Humanities (2.8%) with 149 documents; Environmental Science (2.8%) with 148 documents; Materials Science (2.2%) with 119 documents; Mathematics (2 (.1%) with 114 documents; and others (10.4%) with 553 documents

### 3.5 Documents Frequent Type Document from Brand Image Studies

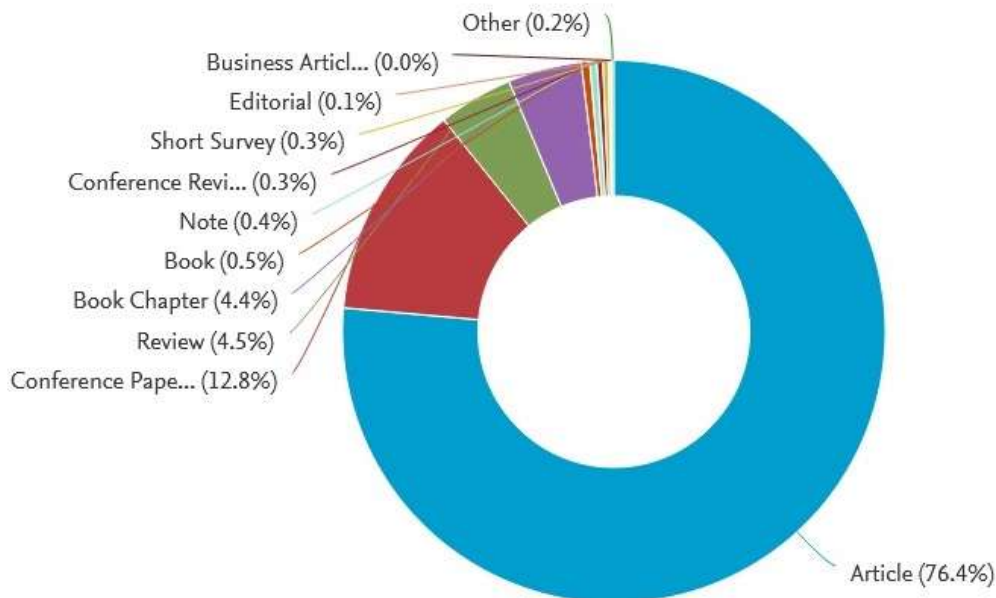


Figure 5. Number of Documents based on Subject Areas from the Brand Image Studies

The most document types in brand image publications are Articles (76.4%) with 2471 documents, followed by Conference Papers (12.8%) with 415 documents, Review (4.5%) with 144 documents, Book Chapter (4.4%) with 142 documents Book (0.5%) with 16 documents, Note (0.4%) with 14 documents, Conference Review (0.3%) with 11 documents, Short Survey (0.3%) with 11 documents, Editorial (0.1%) with 4 documents, and Business Article (0.0%) with 1 document.

### 3.6 Documents per year based on sources from Brand Image Studies



Figure 6. Number of Documents Per Year Based on Sources from the Brand Image Study

Number of documents per year based on sources in international publications in the field of brand image is the Journal Of Product And Brand Management with 77 documents, followed by the European Journal Of Marketing with 55 documents, Journal Of Business Research with 54 documents, Journal Of Consumer Marketing with 32 documents, Strategic Direction with 32 documents, and International Marketing Review with 28 documents

### 3.7 Annual documents from the Brand Image Studies

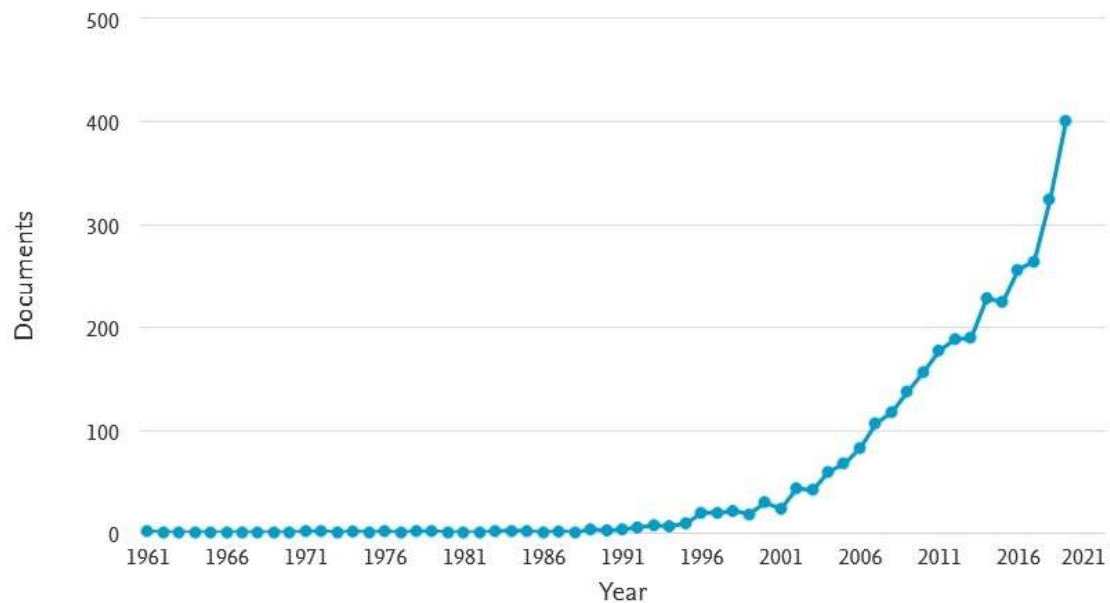


Figure 7. Number of Documents Per Year from the Brand Image Studies

In general, the number of academic document publications on brand image has increased every year. This can be seen in Figure 8, the highest publication peak in 2019 with 400 documents. Research on Brand Image has been started since 1961. The number of international publications on Brand Image has shown an increasing trend every year. This can be seen in Figure 8, the highest publication peak in 2019, and it is also possible that in 2020 there will be an increase in research on Brand Image. The number of documents per year in Brand Image publications is that in 2019 there were 400 documents, in 2018 there were 324 documents, in 2017 there were 264 documents, in 2016 there were 256 documents, in 2015 there were 224 documents and in 2014 there were 228 documents

### 3.8 Document cited from the Brand Image Studies

The most cited international publication on Brand Image as a form of academic impact is the work of Thompson, C.J. The most cited number was in 1997 entitled Interpreting consumers: A hermeneutical framework for deriving marketing insights from the texts of consumers' consumption, which was cited by 693 documents.



### 3.10 Author Collaboration Network

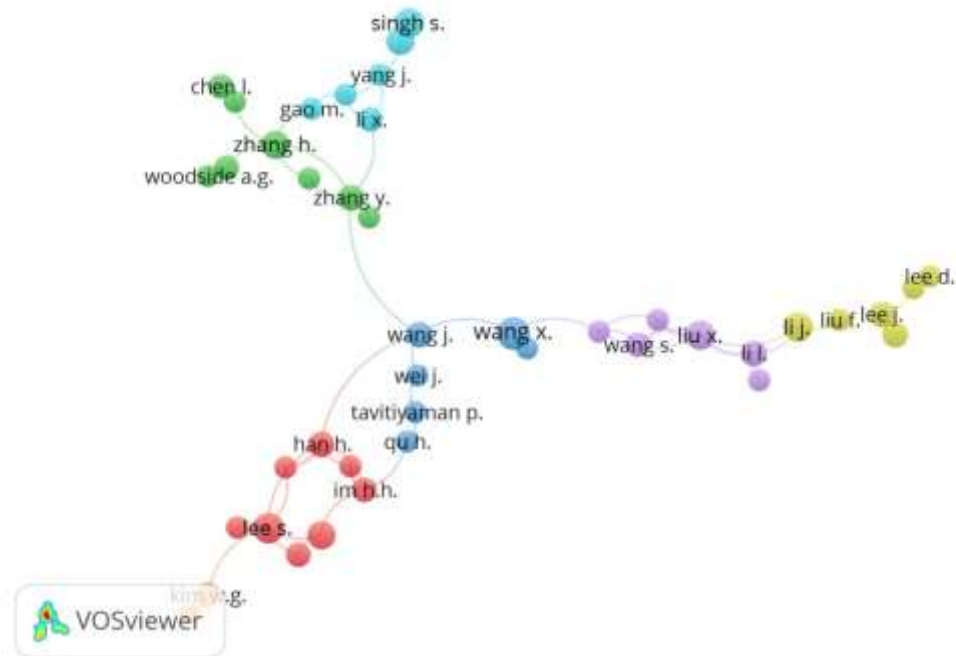


Figure 9. Author Collaboration Network

Figure 9 shows that there were 1 groups of construction patterns in the author's collaboration network in brand image studies compiled with the VOSViewer application. The criteria for the minimum number of documents per author were three documents. Thus, from 6335 writers, 277 writers were found who met the thresholds. There were six groups of collaboration patterns between researchers in brand image studies as shown in Figure 9. Author Collaboration Network.

1. Green Cluster: Zhang, Y., Zhang, H., Woodside, A.G., and Chen, I.
2. Red Cluster: Han, H., Im, H.H., and Lee, S.
3. Blue Cluster: Wang, J., Wang, X., Wei, J., Tavitiyaman, P., and Qu, H.
4. Light Blue Cluster: Gao, M., Li, X., and Yang, J
5. Purple Cluster: Wang, S., Liu, X., and Li, J.
6. Yellow Cluster: Li, J., Liu, F., Lee, J., and Lee, D.

## 4. Conclusion

The results of this study indicate that there is a map and an increasing trend of the amount of international research in the field of "Brand Image". The affiliated institution that has the largest contribution in the field of brand image is Hong Kong Polytechnic University with 38 documents. Meanwhile, the individual author with the most publications is Pina, J.M. with 14 documents. The country that has the largest contribution in publishing in the field of brand image is the United States with 593 documents. The most fields of study and publication sources in the field of Brand Image are Business, Management and Accounting (39.09%) with 2079 documents. The most document type in brand image publications is Article (76.4%) with 2471 documents. The highest number of documents based on sources in international publications in the field of Brand Image is the Journal of Product and



Brand Management with 77 documents. The highest peak of brand image publications occurred in 2019 with 400 documents. The most cited international publication on brand image is the work of Thompson, C.J. The most cited number was in 1997 entitled Interpreting consumers: A hermeneutical framework for deriving marketing insights from the texts of consumers' consumption, which was cited by a 693 document. There are 6 patterns of international collaborative research groups in the field of global brand image.

In terms of contributing implications for knowledge, this study proposes a convergence axis classification consisting of publications in the field of brand image to characterize the collection of knowledge generated from five decades of literature: Brand, E-Commerce, Place Branding, Sales, Social Network, Quality, and Marketing. , the theme for short BEPSSQM. As practical implications, identifying key themes in the area of brand image leads to understanding the development of studies to understand the general topic and context, as well as research gaps. With all this, new studies can be directed towards overcoming the lack of study and advancing knowledge in the field. The most researched themes also show the contribution of research in the field of brand image for technology and financial information.

Researchers expect future researchers to analyze contributions and explain the impact of brand image by measuring citations based on a combination of data obtained from Scopus & Web of Science.

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After the success of INCRECS1 with the theme “Religious and Cultural Paradox Social, Economic and Business Science”, now Yayasan Peneleh Jang Oetama and the Indonesian Alliance of Economics and Business Journals” (ALJEBI) present with utmost humility “INCRECS 2” with the theme “Can Social, Economic, and Business Science relate to World Peace?” Sosrokartono once said: Just like a lotus flower, with goodness and holiness, even if it grows in swamp, in dirty water, the lotus is still of many use, healthy to consume If social, economic, and business science are the sciences that raise issues of social interaction and society, could then they add to the chaotic complexity of the world or could it actually trigger world peace? Can we as academics and practitioners in social, economic and business sciences be able to become like lotus by staying good, holy and useful in the midst of this dirty messyworld?



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