

International  
*journal*  
of economics and management research



**VOLUME 4 NUMBER 1 APRIL 2025**

**INTERNATIONAL JOURNAL OF ECONOMICS AND MANAGEMENT RESEARCH**  
**VOLUME 4 NUMBER 1 APRIL 2025**

**FOCUS AND SCOPE OF THE JOURNAL**

**International Journal of Economics and Management Research** : ISSN: [2830-2664](#) (print), ISSN: [2830-2508](#) (Online): an electronic international journal, provides a forum for publishing the original research articles, review articles from contributors, and the novel technology news related to management, accounting and economic. This journal is published 3 (three) times a year, namely the April, August, and December editions.

**International Journal of Economics and Management Research.** Articles published in the Scientific Journal include the results of original scientific research (priority), new scientific review articles (not priority), or comments or criticisms of articles in the International Journal of Economics and Management Research. The International Journal of Economics and Management Research accepts manuscripts or articles in the field/technique from various academics and researchers both nationally and internationally.

Articles published in the journal are articles that have gone through a review process by Mitra Bebestari (*peer-review*). **The International Journal of Economics and Management Research** only accepts articles derived from the results of original research (priority priority), and new scientific review articles (non-priority). The decision to accept or not to accept scientific articles in this journal is the right of the Editorial Board based on the recommendation of the Reviewer Partner.

**JOURNAL INDEXATION INFORMATION**

**International Journal of Economics and Management Research;** <https://ijemr.asia/index.php/ijemr> are *peer-reviewed journals* that have been indexed by several reputable indexers, including: *Google Scholar; Digital Reference Guard (GARUDA); Copernicus; Dimensions; Connecting Research and Researchers (ORCID); DOI Crossref.*



**GARUDA**  
GARBA RUJUKAN DIGITAL

**I<sup>WORLD</sup>  
of  
JOURNALS**



**Dimensions**

**ORCID**

Connecting research and researchers



**Crossref doi**

**INTERNATIONAL JOURNAL OF ECONOMICS AND MANAGEMENT RESEARCH**  
**VOLUME 4 NUMBER 1 APRIL 2025**

**TEAM EDITOR**

**Editor in chief/ Ketua Dewan Editor**

Yostiani Noor Asmi Harini, S.S., M.Hum. ; Universitas Pendidikan Indonesia, Indonesia

**Editorial Board/ Anggota Dewan Editor**

Dr. Muthaloo Subramaniam, Asia Metropolitan University, Malaysia

Istamkhuja Davronov, PhD., Bukhara State university, Uzbekistan

R. Nandhini, Department of Management Studies, SRMIST, Vadapalani Campus, India.

Intan Dewi Savitri, S.S., M.Hum., Universitas Brawijaya

Yostiani Noor Asmi Harini, S.S., M.Hum., Universitas Pendidikan Indonesia

Kamran Abdullayev, Ph. D, Institute of Economics of Ministry of Science and Education of  
the Republic of Azerbaijan

Mr. Moses Adeleke Adeoye, Al-Hikmah University Ilorin-Nigeria

Associate Professor Sr Ts. Dr. Noorsidi Aizuddin Mat Noor, Universiti Teknologi Malaysia

**Reviewer Team**

Raveenthiran Vivekanantharasa, The Open University of Sri Lanka

Fiona Bakas, Lusófona University, Portugal

Muhsin Nor Paizin, Zakat Academy (AZKA), Malaysia

Krisnawati Setyaningrum Nugraheni STP., MM., STIEPARI Semarang, Indonesia

Dr. W. A. Amir Zal, Universiti Malaysia Terengganu

Mr. Moses Adeleke Adeoye, Al-Hikmah University Ilorin-Nigeria

Dr. Ricardo S. Jimenez, Don Honorio Ventura State University- Pampanga, Philippines

Dr. Dewi Murtiningsih, S.KH., MM, Universitas Mercu Buana, Indonesia

**Publisher:**

**PUSAT RISET DAN INOVASI NASIONAL**

**LEMBAGA PENGEMBANGAN KINERJA DOSEN**

Address: Jl. Watunganten I No.1, Karangrawa, Batusari, Kec. Mranggen, Kabupaten Demak,  
Jawa Tengah 59567

Email : [info@lpkd.or.id](mailto:info@lpkd.or.id)

**INTERNATIONAL JOURNAL OF ECONOMICS AND MANAGEMENT RESEARCH**  
**VOLUME 4 NUMBER 1 APRIL 2025**

**FOREWORD**

**International Journal of Economics and Management Research:** ISSN: [2830-2664](#) (print), ISSN: [2830-2508](#) (Online): an electronic international journal, provides a forum for publishing the original research articles, review articles from contributors, and the novel technology news related to management, accounting and economic. This journal is published 3 (three) times a year, namely the April, August, and December editions.

*Reviewers* provide assessments about originality, clarity of presentation, contribution to the field/science. This journal publishes *research articles*, review articles/*literature reviews*, case reports and *concept/policy articles*, in all fields of the International Journal of Economics and Management Research. The articles to be published are original works and have never been published. Entry articles will be reviewed by internal and external review teams. The International Journal of Economics and Management Research accepts articles in English.

The Editorial Board will strive to continue to improve the quality of the journal so that it can become one of the most important references in the development of science. A big thank you to the Reviewers along with the members of the Editorial Board and all parties involved in the publication of this journal.

Greeting

Editor-in-Chief

**INTERNATIONAL JOURNAL OF ECONOMICS AND MANAGEMENT RESEARCH**  
**VOLUME 4 NUMBER 1 APRIL 2025**

**TABLE OF CONTENTS**

Focus and Scope of the Journal	I
Team Editor	II
Foreword	III
Table of Contents	IV
<b>The Effect of Price and Service Quality on Customer Satisfaction PT. Triputro Joyo Mandiri</b>	<b>Page 01-08</b>
Suhardoyo Suhardoyo, Nurul Sabrina Fuadah	
<b>Innovative Experience Strategy to Increase Intention to Revisit Pematangsiantar Zoo</b>	<b>Page 09-21</b>
Hengki Mangiring Parulian Simarmata, Jusra Tampubolon, Demak Claudia Yosephine Simanjuntak, Sabar Dumayanti Sihombing, Elfina Okto Posmaida Damanik, Doris Yolanda Saragih	
<b>Contribution of Health and Social Protection Expenditure to Human Development in Indonesia: Evidence from Sulawesi Region</b>	<b>Page 22-30</b>
Regina Regina, Ahmad Faqhruddin Abdur Rabb, Shadry Andriani, Irwandi Irwandi	
<b>Implementation of Sharia Economic Principles on Duck Farming Business Performance in Pondokwaluh Hamlet</b>	<b>Page 31-42</b>
Vina Maulidatul Khasanah, Uliyatul Mu'awwanah	
<b>The Influence of Green Marketing on Increasing Micro, Small Medium Enterprise (MSMEs) Income in Jatiagung Gumukmas Hamlet</b>	<b>Page 43-56</b>
Sofiana Firdaus Zahro, Mu'awanah Mu'awanah	
<b>Improving Financial Report Quality Through Good Governance and Government Accounting Standards in Berau Regency</b>	<b>Page 57-75</b>
Siti Munawaroh, Sayugo Adi Purwanto, Djupiansyah Ganie, Caetano Carceres Correia	
<b>The Influence of Sustainability Report Disclosure on The Performance of Banking Companies Listed on The Indonesia Stock Exchange</b>	<b>Page 76-87</b>
Djupiansyah Ganie, Siti Munawaroh, Sayugo Adi Purwanto, Desi Putri Febrianti, Caetano Carceres Correia	
<b>Environmental Accounting, Environmental Cost and Environmental Performance to Influence Green Competitive Advantage at PT. Berau Coal</b>	<b>Page 88-96</b>
Sayugo Adi Purwanto, Siti Munawaroh, Djupiansyah Ganie	

**INTERNATIONAL JOURNAL OF ECONOMICS AND MANAGEMENT RESEARCH**  
**VOLUME 4 NUMBER 1 APRIL 2025**

- Leadership Strategies in Managing Employees at PT Putri Arta Prima** Page 97-101  
Satriadi Satriadi, Ivan Ricardo, Khairul Tasmigunawan, Novira Trimaharatu,  
Roland Dika Afrili
- The Role of Green Entrepreneurial Motivation on Green Entrepreneurial Intention** Page 102-111  
Vina Islami, Elmira Siska, Siti Mabruur Rachmah, Dante Rio Sebastian
- The Mediating Effect of Risk Perception on the Relationship Between Investment Knowledge, Return, and Capital Market Investment Interest : Evidence from STIE STEKOM Kartasura Students** Page 112-123  
Bunga Fahlevi, Heni Susilowati
- The Influence Of Competency and Dimension Of Uncertainty Avoidance Culture On Restorative Justice Decision Making By Investigators Of The Criminal Research Unit Of Tanjung Pinang Police** Page 124-134  
Gayuh Pambudhi Utomo, Saut Panggabean Sinaga, Novi Indah Earlyanti, Surya Dharma
- The Implementation of Tax Review as a Basis for Evaluating the Fulfillment of Tax Obligations** Page 135-149  
Erna Hendrawati
- The Effect of Performance Implementation on Job Satisfaction and Employee Motivation at Xyz Foundation** Page 150-157  
Cedaryana Cedaryana, Arif Kurniawan, Bunga Shafira Darmawanti, Dean Hadi Pratama
- Triple-Layer Themes in ROA Literature: A Bibliometric Mapping and Research Agenda for ARDL Modeling Evidence in Indonesian Banking** Page 158-169  
Anggun Wida Prawira, Siti Mujanah, Achmad Yanu Alif Fianto
- The Influence of Grocery Branding and Excellent Service on the Success of UD Aulia Gunung Raya Grocery Store, Bilah Barat District, Labuhanbatu Regency** Page 170-178  
Deswita Mayrani Pasaribu, Jeni Sukmal, Shopiah Anggraini Rambe
- The Effect of Professionalism and Work Motivation on Employee Loyalty of Mini Market Raja Pas Urung Kompas Labuhanbatu District** Page 179-193  
Riqi I'Tibar Siahaan, Sri Ayla, Iskandar Muda Sipayung

**INTERNATIONAL JOURNAL OF ECONOMICS AND MANAGEMENT RESEARCH**  
**VOLUME 4 NUMBER 1 APRIL 2025**

- Factors Affecting Timeliness of Financial Reporting in Banks Listed on the Indonesia Stock Exchange** Page 194-204  
Risky Amelia, Muryani Aarsal, Chairul Ihsan Burhanuddin
- The Effect of Capital Intensity and Company Size on Tax Aggressiveness with Profitability Moderation** Page 205-216  
Jennifer Jennifer, Juliandi Sahputra, Latersia Br Gurusinga
- The Influence of Financial Literacy and Promotion on Public Interest in Using Syariah Bank Savings Products** Page 217-230  
Aramita Aramita, Nurul Jannah, Aqwa Naser Daulay
- The Effect of Business Location and Marketing Strategy on The Success of Barbershop Business in Male Zone Jl. SM Raja Simpang Mangga** Page 231-241  
Randi Syahputra Ritonga, M. Rusdi, Nurhabibah Ritonga
- The Influence of Service Level and Relational Promotion on the Decision to Stay at Hotel Platinum Rantauprapat** Page 242-252  
Muhammad Zunnil Akhyari, Basyarul Ulya, Endi Zunaedy Pasaribu
- The Influence Independent Commissioner, Audit Committee, Sustainability Reporting And Political Connections On Tax Avoidance (Case Study of Properties & Real Estate Sector Companies On 2021-2023 )** Page 253-265  
Tuti Indarwati, Devi Astriani, Septiana Rahayu
- The Influence Of Inflation and Interest Rates and The Rupiah Exchange Rate On The Composite Stock Price Index in Indonesia** Page 266-274  
Andika Triwardana, Akbar Lufi Zulfikar, Selly Swandari
- Heptagon Fraud : Detecting Financial Statement Fraud in Indonesia's Consumer Goods Manufacturing Industry** Page 275-287  
Dhini Permatasari, Saring Suhendro
- The Influence of E-Wom, Live Streaming, and Influencer Marketing on Repurchase Intention of Skincare in Tiktok Shop Through Brand Trust (Consumer Study) Skintific in Padang City)** Page 288-302  
Sofia Sofia, Fitria Ridhaningsih
- The Influence of Online Customer Review and Celebrity Endorsement on Purchasing Decision of Skintific Products in Shopee: The Role of Brand Image as a Mediating Variable (Case Study of Padang State University Students)** Page 303-315  
Hitiyatul Julia, Fitria Ridhaningsih

- The Influence of Perceived Ease of Use and Perceived Security Regarding Continuance Intention to Use E-Wallet Dana with Hedonic Value as a Mediating Variable (case study on students of Padang State University)** Page 316-328  
Roni Saputra, Fitria Ridhaningsih
- The Influence of Product Quality and Price on Customer Loyalty Through Customer Satisfaction as a Mediator on Wardah BB Cream Products in Padang City** Page 329-338  
Fanesa Azara Putri, Fitria Ridhaningsih
- The Influence of Customer Relationship Management (CRM) and Service Quality on Customer Loyalty Mediated by Customer Satisfaction at Bening's Clinic Padang Beauty Clinic** Page 339-349  
Niken Resnu Aprilia, Fitria Ridhaningsih
- Analysis Return on Assets in Transportation and Logistics Sector Companies on the Indonesia Stock Exchange** Page 350-357  
Anisa Rahmawati, Bayun Matsuany, Khairul Alim
- Purchase Decision on Shopee E-Commerce Platform : The Influence of Product Quality, Brand Image, and Price through Trust as an Intervening Variable** Page 358-368  
Yozi Putri Sakinah, Muhammad Farrasky Delas Putra
- Model of Destination Attributes and Culture in Increasing Revisit Intention Through Memorable Tourism Experience on Temple Tourism in Karawang Sekar Ayu Puspitasari, Citra Savitri, Syifa Pramudita Faddila** Page 369-381  
Sekar Ayu Puspitasari, Citra Savitri, Syifa Pramudita Faddila
- Home Industry Tempe Marketing Strategy in Improving Economic Welfare in Ngepean-Menampu Village, Gumukmas District, Reviewed From Syariah Marketing** Page 382-391  
Puput Aprilia, Mu'awanah Mu'awanah
- Model Emotional Experience and Memorable Tourism Experience in Formation Word Of Mouth in Forest Tourism Mangrove Cilamaya** Page 392-405  
Widia Maelanicha, Citra Savitri, Syifa Pramudita Faddila
- Implementation of Line 1 Imported Container Fumigation : Logistics Cost Efficiency and National Anti-Corruption Program Support** Page 406-413  
Dhea Putriana Cahya Azizah, Otri Wani Sihaloho, Dyah Ratnaningsih, Bugi Nugraha

**INTERNATIONAL JOURNAL OF ECONOMICS AND MANAGEMENT RESEARCH**  
**VOLUME 4 NUMBER 1 APRIL 2025**

- Analysis of Publishing Services Seafarers Identity Documet (SID) At the One-Stop Service Center at the Harbormaster's Office and Tanjung Perak Main Port Authority** Page 414-424  
Darma Aulia Rahman, Dian Junita Arisusanty, Femmy Asdiana, Rizqi Aini Rakhman
- Analysis of Employee Work Discipline at PT. Berdikari Cita Sejahtera** Page 425-431  
Deninda Maryama FS, Budi Rismayadi, Wike Pertiwi
- The Effect of Financial Ratios on Financial Distress with Corporate Governance as a Moderation Variable in Tourism Industry Service Companies, Hotels and Restaurants Listed on the Indonesia Stock Exchange** Page 432-461  
Selpia Sapitri, Irdha Yusra
- A Bibliometric Review of ESG Disclosure and Stock Price Crash Risk Studies in the Food and Beverage Industry of Emerging Markets: Evidence from Indonesia** Page 462-476  
Okta Antika Prasetya, Siti Mujanah, Achmad Yanu Alif Fianto
- Emotional Experience and Self-Identity as the Key in Mem-orable Tourism Experience of Cigeuntis Waterfall Tourism, Karawang Regency** Page 477-491  
Mukjizah Dwi Prihartina, Citra Savitri, Syifa Pramudita Faddila
- Impact Analysis of Performance Evaluation Methods on Employee Productivity at PT Kangkung Sejahtera** Page 492-496  
M Iqbal Farochi, Muhammad Wildan, Farras Tahriri, Nadwy Fahlevi Abror, Cedaryana Cedaryana
- Consumer Behavior Analysis of Generation Z in Using Batik in the Industrial Era 5.0** Page 497-505  
Hadita Hadita, Dovina Navanti, Dewi Sri Woelandari Pantjolo Giningroem, Farhan Saputra
- Exploration of Memorable Tourism Experience and Word of Mouth in Increasing Revisit Intention in Karawang Beach Tourism** Page 506-518  
Annisya Sekar Cakra Buana, Citra Savitri, Syifa Pramudita Faddila
- The Influence of Influencer Marketing and Price Discount on Online Purchasing Decisions in the Shopee Marketplace** Page 519-530  
Desi Nurmala, Netti Nurlenawati, Dexi Triadinda
- Revisiting Bilateral Agricultural Trade : A Literature Review on the Food and Agricultural Trade Dynamics Between Australia and Indonesia** Page 531-534  
Irawan R D Budianto, Hadita Hadita, Fajri Fajri

**Optimization of Household Waste Management Towards Circular Economy : Case Study in Kalianda District, South Lampung Regency** Page 535-544

Handinie Galuh Riazzy, Dewi Agustina Iryani, Suropto Dwi Yuwono, Sri Hidayati, Udin Hasanudin, Rahmat Safei

**The Effect of Investment Decisions, Dividend Policy, and Profitability on Firm Value in the Manufacturing Industry in West Java** Page 545-556

Patriandari Patriandari, Efrinal Efrinal, Sari Mujjani

**Developing Effective Marketing Strategy For Inpatient Herbal Services (Case Study: RSU Holistic Purwakarta)** Page 557-576

Abdurrasyid Alfa Husada, Atik Aprianingsih

**The Influence of Motivation and Job Satisfaction on Employee Performance at the Cooperatives, Small and Medium Enterprises, Trade and Industry Service of Lamandau Regency** Page 577-582

Ernawati Ernawati, Raden Biroum Bernadianto, Rulinawaty Rulinawaty