



Principles of Beyond Budgeting for Aston Jayapura Hotel and Convention Center

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Abstract. As the capital of one major island in Indonesia, Jayapura's nature attracts tourists to the city; of course, this will affect the regional economy. Safe and comfortable accommodation must support this opportunity to improve the regional economy. Therefore, hotels in Jayapura can meet these conditions by providing the best service and responding quickly to dynamic market changes. To respond to the changes, entities need flexible management and can innovate freely. Beyond budgeting, which acts as a tool can be used by entities to help them become more flexible in the face of sudden changes. This study assessed the readiness and need for an adaptive and flexible budget in a four-star Jayapura hotel, Aston Jayapura. The 12 principles of beyond budgeting are the primary indicator in this study. The result is that Aston Jayapura has implemented 6 principles well enough, so some are still open for improvement. All the findings indicate that the hotel needs to improve its budgeting quality due to the inefficient allocation of resources and being attached to the annual budget. Although the hotel has implemented half of the principles, Aston Jayapura needs a challenging effort to implement beyond budgeting. They can implement an adaptive and more flexible budget than they used to. Therefore, the recommendations could enhance the efforts for improvements and the focus to change for management flexibility.

Keywords: beyond budgeting · dynamic market changes · flexibility

1 Introduction

Hotels need flexible management when performing their duties in dealing with dynamic market changes. Traditional budgeting is becoming increasingly irrelevant because it is very detailed and rigid, making middle leaders less empowered due to centralized decisions. Adapting beyond budgeting can help hotels overcome these weaknesses if they have a need or problems with their budgeting. The budgeting process has many issues, such as resources that are not allocated properly, lack of empowerment of middle leaders, unrealistic targets, and other problems that make business entities in any sector experience obstacles in their operational activities [1, 2].

Based on these problems, this study was conducted at a four-star hotel known as Aston Jayapura. The competitors that keep increasing make Aston Jayapura must be more prepared and able to fulfill consumers' needs. If the hotel management is still

Table 1. Principles of Beyond Budgeting.

Leadership Principles	Management Process
1. Purpose – Engage and inspire people around bold and noble causes; not around short term financial targets	7. Rhythm – Organize management process dynamically around business rhythms and events; not around the calendar year only
2. Values – govern through shared values and sound judgement; not through detailed rules and regulations	8. Targets – set directional, ambitious and relative goals; avoid fixed and cascaded targets
3. Transparency – Make information open for self-regulation innovation, learning and control; don't restrict it	9. Plans and forecast – make planning and forecasting lean and unbiased processes; not rigid and political exercises
4. Organization – cultivate as strong sense of belonging and organize around accountable teams; avoid hierarchical control and bureaucracy	10. Resource allocation – foster a cost conscious mind-set and make resource available as needed; not through detailed annual budget allocations
5. Autonomy – trust people with freedom to act; don't punish everyone if someone should abuse it	11. Performance evaluation – evaluate performance holistically and with peer feedback for learning and development; not based on measurement only and not for rewards only
6. Customers – connect everyone's work with customer needs; avoid conflict of interest	12. Rewards – reward shared success against competition; not against fixed performance contracts

fixated on the budget, it will hinder its growth. Traditional budgeting will make hotels have unrealistic targets because they ignore external factors such as time values of money, inflation, consumers' need, and other economic problems [1, 3, 4].

Table 1 shows the principles of Beyond Budgeting by BBRT. The principles are divided into two parts. The essence of implementing beyond budgeting is to change the focus of strict control to be more flexible or bottom-up [1, 5]. The bottom-up approach is more recommended because it is more participatory than the strict one. With bottom-up, the hotel's management can increase the department heads' commitment and increase the sense of ownership. Therefore, budgeting will become their guide in working and taking action, and their participation in preparing the budget will significantly affect the performance of the department heads [2]. Besides that, the bottom-up approach will create a decentralized decision system, so that type of coaching and empowerment is the right type for implementing it [6] Rather than traditional budgeting, rolling budget and forecast will be a type of budget that is more suitable or relevant for hotels [7].

2 Research Method

This study applied a qualitative-interpretive approach. The process requires observations from different sides and perspectives that can cause the phenomena and the consequences of these phenomena. Interviews and observations were carried out to collect data and

information, and then that information was triangulated by analyzing documents to minimize bias [8]. The methods were done for the relevant people and positions related to the budgeting and relevant documents such as the last three years' budget, golden rules, ethics guidelines, etc. In addition, this study was conducted to understand further the beyond budgeting implementation based on 12 principles of beyond budgeting.

3 Results and Discussion

Aston Jayapura's ability to adapt beyond budgeting and its need for an adaptive and flexible budget were assessed based on 12 principles, which are elaborated according to the problems or constraints. Principles 1 to 6 are the principles beyond budgeting which focus on the leadership style of top management. Principles 1 and 2 discuss how top management can convey the vision and mission of the entity to all staff to participate in adopting the entity's goals as a common goal. It is known that Aston Jayapura has a low employee turnover rate, proving that leaders, especially department heads have succeeded in providing a comfortable working atmosphere for staff. From the two types of leadership suitable for beyond budgeting, Aston Jayapura has coached the staff according to the hotel's mission to help them develop their skills and careers. Because of that, the staff becomes more confident in serving guests, especially when they receive bad feedback. Some of them can handle it very well without their supervisor.

Principle 3 talks about an entity's financial and non-financial information transparency. In line with the previous 2 principles, the information is spread quickly because the staff is already comfortable with each other. Besides that, Aston Jayapura uses Visual Hotel Program (VHP) as its integrated software so every department can get financial information. However, from the observation, only some staff know how to operate this software. Even though they have been trained about it, they still do not use that software because they lack knowledge and are careless about that information. The following principles explain why they become careless about the hotel's condition.

In addition to coaching, empowerment is a type of leadership necessary for middle leaders to run their departments to achieve the hotel's goals. However, according to the type of traditional budgeting, centralized decisions are the basis for decision-making at Aston Jayapura. Based on the information, only 1 out of 6 departments has broad powers and is almost fully empowered. Sales marketing department head can decide her strategies to achieve the goals and determine the benefits guests want in their bargain. Except for her, other department heads cannot decide on their own, such as room price, buy 1 get 1 or make bundle promos of food and beverages, another facilities price, etc. Principle 4 is difficult to implement at Aston Jayapura because of the centralized decisions and CH (name disguised), as the parent company involved in Aston Jayapura's operational activities.

Based on the management agreement, Aston Jayapura's owner has the full rights to execute the management as he wants. Principle 5 relates to principle 4 because even though the sales marketing department head had given the authority to decide the benefit; she had to tell CH about their strategies in detail. Often, the evaluation provided by CH is too detailed and seems to dictate sales marketing in carrying out their plan. On the one hand, it can help sales marketing to have a clear and well-founded strategy. Nevertheless,

a detailed evaluation can change the whole strategy and make sales marketing strategies from others, not themselves. Not only that case, the decision that the department heads are no longer allowed to make their own budget, which is CH's decision. Actually, this decision is not a problem; it is just that the owner, who has the right to run the management, should be more concerned with things like that. The owner can reconsider the decisions given by CH whether it is suitable for the hotel's condition.

As a service entity, Aston Jayapura chooses to involve the customers and suppliers as their base to improve. Feedback and guest satisfaction is the main priority of Aston Jayapura, and that is a wise choice to involve them. However, it was found that Aston Jayapura was inconsistent in dealing with that feedback. Principle 6 emphasizes dynamic coordination and how the entity connects every role to fulfill the guest's needs. Aston Jayapura can maximize the implementation of this principle, but the hotel's human resources must consistently deal with the feedback and realize what needs improvement. That will make guests feel appreciated, and if they see the improvement, it can increase the hotel's income.

The rest of the six principles focus on the management process. Principle 7 is one of the six principles that Aston Jayapura has already implemented but needs improvement. For now, all six department heads agree that the hotel's image and ability to compete with competitors are their main priorities rather than the annual target. This principle looks hard to develop, but it is possible. Based on the past event and some situations, even though the department heads did not get their full rights to run their department, but it didn't stop them from doing everything they could to give the best for the guests. For example, on October 2021–December 2021, PON and PEPARNAS were held in Jayapura and made Aston Jayapura needs additional rooms, make new facilities to assist participants with disabilities, etc. That costs a lot and of course, the owner is the one who can decide it. Nevertheless, in that situation, the owner cannot handle it alone, so some department heads need to support the owner with their resources and take quick action to give the best service to the guests. Of course, they must be accountable for their actions at the end of the month. The owner will not punish them as long their actions positively impact the hotel's income.

Traditional budgeting with centralized decisions and strict and fixed targets is the condition that occurs as Aston Jayapura. Relative target is a principle that is quite difficult for Aston Jayapura because if only the Chief Accountant (CA) does the forecast and makes a minor adjustment, it will not be a relative target. Although CA does that, it would be different if the department heads participated in target setting because they know more about market conditions and demands.

To achieve the target, profitable departments must have a continuous plan. Based on observation and interviews, only sales marketing and F&B departments have a continuous and different plan. Related to what principle 5 mentioned, sales marketing is the profitable department, so its strategy will be reported and evaluated with CH. They have to answer how to achieve the targets with those strategies, who will achieve them, and how they can achieve them. As previously mentioned, this kind of evaluation has a good impact, but sales marketing needs to maintain focus on its strategies. For other profitable departments, they usually help sales marketing to ensure the plan goes well.

To accomplish the plan, resources for every department are really important for the proper allocation. As principles 4 and 8 mentioned, the department heads are not allowed to decide their own budget, making some departments get too many resources. During the process of budgeting 2023, CA only allocated according to the budget of 2022 and actual for the first eight months. As a result, HRD and some departments get the same amounts, sales marketing gets a higher target to achieve, and front office and F&B get almost similar amounts as last year. Principle 10 emphasizes resources being allocated as departments need, and we know that Aston Jayapura does not implement this. This principle has a strong relationship with the last two principles because department heads' performance will be based on budget variance.

Because of the inappropriately allocated resources, performance appraisal based on budget variance is not that right to be used (principle 11). Whether or not the performance of the department heads will be assessed based on how much their department can earn to achieve the hotel's target. This kind of evaluation is not wrong as the budget can represent the department head's performance. In this case, this evaluation is incorrect for them because of the lack of evaluation conducted. On principle 7, when some department heads earn more for their department but make more expenses, affecting the performance appraisal.

Related to that condition and how large the extent of the owner's power makes, Aston Jayapura does not have policies about reward and punishment (principle 12). The main reason is that the hotel's impact is from the owner's decision. Reward and punishment are important things that every entity must consider it. Based on the conditions and owner, Aston Jayapura can first make the policies about reward and punishment and reward departments that reach or almost reach the target. That can help Aston Jayapura to increase the staff's motivation. As principle 3 mentioned, the absence of clear policies about reward and punishment will make them lose interest in the hotel's condition. In addition, Aston Jayapura may not make the service charge part of the reward because it is a mandatory right to be received by hotel staff.

4 Conclusion

The literature, findings, and discussion show that much preparation is needed to be implemented beyond budgeting. However, whether or not the entities implement this type does not determine their quality. Many indicators and factors can affect the implementation of beyond budgeting, such as static or dynamic market changes, economic, competitors, social and political issues around the entity, etc. As for the object, Aston Jayapura needs adaptive and flexible budgeting. Although Aston Jayapura has already implemented 6 of 12 principles, which are principles 1–3, 6, 7, and 9, it does not mean that Aston Jayapura can implement this type of budgeting. Based on related literature, to deal with problems such as inappropriate allocations, lack of empowerment of department heads, unrealistic targets, lack of motivation, etc. Aston Jayapura can use rolling budgets and forecasts to cover the weaknesses of traditional budgeting.

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This study aims to determine the understanding of the effect of the characteristics of corporate governance and business ethics disclosure. In addition, this study can provide a broad overview of business ethics disclosure in manufacturing companies in Indonesia. The object of this research is manufacturing...

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The Role of Independent Assurance Providers in Legitimizing Companies' Environmental, Social and Governance Risks

Senny Harindahyani, Bambang Tjahjadi

This study aims to examine the impact of environmental, social and governance (ESG) risks in selecting independent auditors based on legitimacy theory. This study expects that companies with lower ESG risk levels will increase user trust by hiring reputable independent auditors to increase the reliability...

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Corporate Governance of Firm Performance in the Non-Financial Sector for the 2017–2021 Period

Jessica Purnomo Khoe, Bertha Silvia Sutejo, Werner Ria Murhadi

This study aims to analyze the influence of corporate governance factors on firm performance in non-financial sector companies listed on the Indonesia Stock Exchange (IDX) for 2017–2021. The independent variables in this study are Board Size, Board Independence, and Female Directorship. The control variables...

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Principles of Beyond Budgeting for Aston Jayapura Hotel

and Convention Center

Cheryl Analicia, Wiyono Pontjoharyo

As the capital of one major island in Indonesia, Jayapura's nature attracts tourists to the city; of course, this will affect the regional economy. Safe and comfortable accommodation must support this opportunity to improve the regional economy. Therefore, hotels in Jayapura can meet these conditions...

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The Effect of Sustainability Disclosure with Good Corporate Governance as a Moderating Variable on Firm Value

Ricky Suhartono Iskandar, Yie Ke Feliana, Rizky Eriandani

By using a cross-sectional dataset comprising companies listed on the Indonesia Stock Exchange in 2017–2021, this study aims to determine whether the implementation of good corporate governance (GCG) can strengthen the effect of the quality and quantity of sustainability disclosures on firm value. The...

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The Effect of Financial Literacy on Personal Financial Management

Yonas Meti, Rina Silvia, Novriani Monika Wangka, Gloria Miagina Palako Djurubassa, Herman Sidete, Hernansi Biso, Filus Raraga

The objective of this research is to analyze the direct and indirect consequences that the personal financial management behaviors of

students at Halmahera University have on the direct and indirect implications of their financial literacy and planning. In order to evaluate the data, both the multiple...

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Predictors of Female Lecturers' Involvement in Household Financial Decisions Making

Yuni Kusuma Arumsari, Surachman, Sumiati, Andarwati

Financial decision-making, both at the household level and at more complex levels, is generally dominated by men of rational consideration. The purpose of this study is to examine the direct and indirect effects of financial literacy on financial personality and financial decision-making. This paper...

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Does Corporate Governance Affect Market Performance as Well as Fundamental Performance? Evidence from Indonesian Manufacturing Sectors

Zunairoh Zunairoh, Liliana Inggrit Wijaya, Bertha Silvia Sutejo, Marwin Antonius Rejeki Silalahi, Michelle Natasya Gozali

This research aims to determine corporate governance's impact on the firm's financial performance (ROE and Tobin's Q) in the manufacturing sector listed on the Indonesia Stock Exchange during 2016–2020. This research applied a quantitative approach with a sample of 615 observations from 123 manufacturing...

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The Influence of Transformational Leadership and Organizational Culture on Employee Performance at PT. Krakatau Bandar Samudera

Ahmad Azmy, Iyus Wiadi, Brigita Manohara, Dyah Puspita Rini

This study aims to analyze the influence of transformational leadership and organizational culture on employee performance at PT. Krakatau Bandar Samudera (KBS). Business processes must be run professionally and accountable. Transformational leadership and organizational culture play an important role...

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The Impact of Knowledge Sharing on Knowledge Management Implementation in Improving Employee Performance (A Case Study at the Maintenance 3 Department of PT Petrokimia Gresik)

Arianto Dwi Leksono

PT Petrokimia Gresik is a complete fertilizer factory in Indonesia, which is also one of the subsidiaries of PT Pupuk Indonesia (Persero). To meet fertilizer needs in order to maintain national food security, in its development Petrokimia Gresik has developed new products by increasing production capacity...

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The Antecedents and Consequences of Perceived Learning Outcomes of Business Studies Curriculum: A Review and Agenda for Future Research

Bahtiar Mohamad, Ahmed Rageh Ismail, Jiraporn Chano

The importance of business and management curriculum in higher education is essential to offering students both current and future educational opportunities that are both high-quality and timely. Regardless of size, type, or origin, curriculum is recognised as the lifeblood of all educational institutions....

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Enhancing HR Capacity to Sustain in the New Normal

Devi Rachmasari, Edith Primadiana Tedjokusumo

The Covid-19 pandemic has impacted businesses, making us realize that humans have limitations in life's activities, including work. Most businesses that used to run their operations offline can no longer do it since the government limits face-to-face activities. This leads to issues in business sustainability...

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Implementation of Entrepreneurial Leadership: Will It Make Better or Worse?

A Study Case in Sukosari Village – Trawas District – Mojokerto – East Java

Elsye Tandelilin, Fitri Novika Wijadja, Yayon Pamula Mukti, Faizal Susilo Hadi, Nikmatul Ikhrom Eka Jayani, Karina Citra Rani

The paper aims to explore the entrepreneurial leadership implemented by the village leader to create a sustainable tourism village in Sukosari – Trawas district. The characteristics of an entrepreneur also determine the effectiveness of entrepreneurial leadership because an entrepreneur has a different...

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Digital Innovation in the Tourism Industry: Some Evidence from Indonesia

Hari Hananto, Veny Megawati, Aluisius Hery Pratono

While the pandemic placed extreme economic challenges, the tourism industry seeks disruptive adaptations by generating digital innovations that provide fertile ground in this global crisis. This article examines how digitalization has a subversive impact on the tourism and hospitality industries by exploiting...

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The Influence of University Identification and University Commitment on Extra Role Behavior

Calvin Richelling, J. L. Eko Nugroho

This study aims to determine the influence of University Identification and University Commitment on the Extra-Role Behavior of the University of Surabaya active students. This quantitative study used a purposive sampling design using a Likert scale at intervals. The questionnaire in this

study has been...

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Energize and Strengthen Business Foundation for Winning Competition at Aqiqah Firm “Nurul Hayat, Surabaya”

Johny Rusdiyanto

Nowadays, when the existence of business foundations has not been strong because of the Covid-19 pandemic in all sectors. This will make all firms have to make a hard effort to find all opportunities for winning in the unpredictable business environment competition. Every firm needs solid competitive...

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Virtual vs. Physical Office: Which One Increases Productivity the Most?

Iffa Nurlatifah, Juliani Dyah Trisnawati, Muhammad Rosiawan

This study aims to compare the effects of virtual and physical office environments on employee productivity by conducting qualitative interviews with employees in both types of work environments. The interviews will find out how the employee feels about their work environment, how they work, and how...

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The Role of Strategic Leadership and Dynamic Capabilities in the New Reality of Today's Business World

Levina Kartika

In today's business world, especially after the volatility due to the global Covid-19 pandemic, the business world is shifting more to technology-based. Customers are also changing their preferences and behaviors. This study aims to discuss how strategic leadership helps the organization to face a new...

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Employee Performance Is Influenced by Leadership Style and Work Stress at Food and Beverage Company

Mohammad Nur Singgih, Roby Nur Akbar

Leadership style and work stress are factors that influence employee performance in organizations. Effective leadership can increase employee motivation, communication, and performance, while ineffective leadership can decrease employee motivation and performance. High work stress can also reduce employee...

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Human Resource Training in Tourism Towards Sustainability in Ho Chi Minh City – Lessons from Bali

Vo Minh Truc

Through the two consecutive Indonesian events held in Bali island - a popular tourist destination - in the third quarter of 2022: the 17th G20 Summit and World Tourism Day 2022 themed "Rethinking Tourism" as well as the real experience in teaching, operating tours in the Bali - Indonesia market recently,...

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Organization Culture and Its Effect to Work Environment in Regional Water Supply Corporation

Muhamad Azis Firdaus, Hartanti, Dewi Megawati, Diah Yudhawati, Syahrums Agung

This study aims to analyze the influence of the dimensions of organizational culture, namely visible culture, espouse values and core values in the work environment. The research was conducted at two Regional Drinking Water Companies located in the Bogor area. The number of respondents was 96 employees...

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Improving Human Resources for MSME Actors Who Are Competitive Through Digital Transformation Training and Continuous Use of Technology

Nurul Badriyah, Abid Muhtarom

The development of MSMEs in Indonesia currently reaches 64 million, starting from culinary businesses, home industries, or small companies. From the data presented, the use of technology and digital transformation for MSME business media is still 30%, as 70% of MSMEs need to use

technological facilities...

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Understanding Political Participation: A Theory of Planned Behavior Approach

Patipol Homyamyen, Waiphot Kulachai

This paper reviews some literature using the Theory of Planned Behavior (TPB) to explain political participation. Related articles published in the past ten years were systematically reviewed. The findings revealed that the TPB is suitable for explaining political participation in various countries....

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Entrepreneurial Mindset and MSME Performance: A Meta-Analysis

Siti Zahreni, Seger Handoyo, Fajrianthi

Research on the entrepreneurial mindset and its correlation with MSME performance shows varied results. We meta-analyzed the final 5 articles with a total sample size of 1,912 individuals and found a significant, medium correlation between entrepreneurial mindset and the performance of MSME. Due to the...

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The Military and Politics in Thailand: A Revisited Study

Sunthan Chayanon, Wijittra Srisorn, Tikhamporn Punluekdej

This study aims to: 1) study the context of the military and Thai politics and 2) examine why the military is successful in Thai society. This study is qualitative research that relies on a documentary study. The document analysis was undertaken by reviewing or evaluating printed and electronic documents....

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The Effect of Capacity Building with Increased Knowledge and Skills on Cooperative Chairmen's Performance Through Personal Value

Titin, Abdul Ghofur, Yunni Rusmawati

This study aims to analyze: (1) the effect of knowledge on cooperative chairmen's performance, (2) the effect of skills on cooperative chairmen's performance, (3) the effect of knowledge on cooperative chairmen's performance through personal values, and (4) the effect of skills on cooperative chairmen's...

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Are Habit, Social Influences, and Price Important to Actual Use of Online Food Delivery System (OFDS)?

Adhika Putra Wicaksono, Bobby Ardiansyahmiraja

Online Food Delivery Service (OFDS) can be defined as a transaction for the delivery of various foods through mobile handheld devices that allow

consumers to connect to various local restaurants and food providers through mobile-based applications. In a developing country like Indonesia, the adoption...

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"We Still Know What You Did During the Pandemic": The Association Between Fear of COVID-19 and Preventive COVID-19 Behaviors

Fandy Tjiptono, Andhy Setyawan

The COVID-19 pandemic has triggered a sense of fear among many people around the world. While the effects of fear of COVID-19 on mental health have been studied intensively, its consequences on preventive health behavior have not. The current study aims to address this research gap by investigating the...

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The Impact of Hedonic Motivation, Price, Information and Trust on Tokopedia Purchase Intention

Elyza Novelia Sutandyo, Bobby Ardiansyahmiraja, Deddy Marciano, Indarini

The Covid-19 pandemic has changed human behavior and habits. The development of technology has had a lot of positive impacts that make it easier for people's lives to shop online to meet the needs of life. Tokopedia is one of the trending online shopping platforms and is most in demand by the people...

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The Determinants of Customer Satisfaction and the Mediating Role of Brand Image in the Indonesian Fast-Food Industry in Surabaya

Jeffry Pangestu, Christina Rahardja, Dudi Anandya

This study aims to shed light on the effects of determinants of customer satisfaction on customer loyalty with a particular focus on the mediating role of brand image in the context of the Indonesian fast-food industry. Based on the literature review of prior studies, the determinants of customer satisfaction...

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Intention to Visit Tourist Destinations: Bibliometric Analysis 2015–2022

Christy Natalia Rondonuwu, Achmad Sudiro, Fatchur Rohman, Ainur Rofiq

The Covid-19 pandemic has wreaked havoc on the tourism industry, which was once a potent engine for growth that could spur the growth of other economic sectors in a nation. Bibliometric methods were used to analyze the research data. The bibliographic data, including the number of authors and papers...

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Antecedents of Behavioral Intention and Continuance Usage of Mobile Payment Users in Indonesia During the Covid-19 Pandemic

Jeannette Vivian Dewi, Dudi Anandya, Indarini

Before 2020, the willingness of the Indonesian people to use mobile payment services was low or it could be said that it was still in the introduction stage. In 2020, due to the Covid-19 pandemic, the level of mobile payment usage in Indonesia increased dramatically, especially the OVO mobile payment,...

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The Effect of Word of Mouth Influence on Consumer Purchasing Decision

Ernita Dian Puspasari, Dewi Rakhmawati, Krisnawuri Handayani

This research aims to recognize the effect on how Word of Mouth by direct communication as a marketing tool related to consumer purchasing decision at NdalemRatu Singosari, one of a historic themed restaurant. The samples of this study were taken from 30 customers at the diner. This research uses validity...

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PayLater: An Antecedent to Consumption Behavior and Consumption Level in Gen-Z

Fatmasari Endayani, Roby Nur Akbar, Dyah Setyawati, Resanti Lestari

This study focuses on consumption level, consumption behavior, and the

causal factor, PayLater. The population in this study was student sat public universities in East Java, with a total of 301,160 students. Based on the calculation of the sample size using the Slovin formula, the respondents in this...

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Purchase Intentions for Green Apparel of Zara Indonesia

Charles Eduardo, Dudi Anandya, Freddy Mutiara

This study aims to examine the factors influencing the purchase intention of Zara Indonesia's green apparel. 224 respondents who purchased Zara Indonesia, especially the eco-friendly clothing collection (JOIN LIFE), in the last six months and live in Indonesia were involved in this study. The analytical...

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Antecedents Factors that Influence CUstomer's Purchase Intention Towards Purchasing Counterfeit Products

Grace Felicia Djayapranara, Andhy Setyawan

Counterfeit products are a global problem that has become a hot topic of discussion in various circles. Many studies often blame counterfeit product manufacturers, but consumers also have a significant role in this problem. High consumer demand for counterfeit products causes counterfeit products to...

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Green Marketing Mix on Green Buying Intention: Consumer Purchasing Behavior as a Moderating

Hayuning Purnama Dewi

Technological developments not only affect people's lives but also affect the environment. Public awareness in maintaining environmental health has become an issue every year. This study aims to determine the effect of green marketing mix on green buying intention, the impact of green marketing mix on...

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The Implementation of the Environmental, Social, and Governance Program to Support the Business Sustainability: A Case Study of Indonesian Companies

Handi Risza, Iin Mayasari, Hendrawan Krisna Adi, Iyus Wiadi, Retno Sri Handini, Ritzka Yauma Putri Driarkoro

This study analyzes the implementation of environmental, social, and governance in Indonesia to support long-term business continuity. This research anticipates government policies to support sustainable programs, activities, and performance. This research method applied a qualitative approach through...

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The Effect of Consumer Traits and Situational Factors on Online Impulsive Buying of Shopee Consumers in Surabaya During the Covid-19 Pandemic

Felisca Chelone, Indarini, Dudi Anandya

There are more and more internet users in Indonesia during the Covid-19 pandemic and people's shopping behavior has changed from offline to online. Many retail stores are expanding their market share by adding online stores. People who are increasingly consumptive during the Covid-19 pandemic have created...

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The Impact of Social Factors on Electronic Word-Of-Mouth (E-WOM) Engagement Behaviors in Online Community Websites

Jun Kumamoto, Yin Siming

In today's market, business transactions and communications with

customers take place on digital platforms such as e-commerce and social media. This study aims to investigate the impact of social factors, namely social capital, social identity, and social influence, on the electronic word-of-mouth (e-WOM)...

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Understanding Impulsive Buying for Fashion Products in Generation Z

Laurentia Verina Halim, V. Heru Hariyanto, Ananta Yudiarso, Setiasih, Erlin Anggraini, Kevin Parindra, Nada Ayu Yuniarti

Impulsive buying is unplanned, arouses passion, lack of deliberation, and more unbearable buying behaviour. Many things affect impulsive buying behaviour, but what will be understood in this research are brand image, price, mental budgeting, and self-control. Generation Z has its characteristics in shopping...

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Exploring Consumers' Impulse Buying Behavior on Social Commerce Platforms: The Role of Fear of Missing Out (A Study on Tiktok Livestream-Selling)

Mentari Septynaputri Widodo

Live streaming is becoming popular, and many social media vendors have adopted live streaming platforms. Live streaming has led to improve sales performance. In Indonesia, the live stream-selling market in Indonesia or selling via live streaming is growing. Some of them are on the video platform and...

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Assessing Hotel Attribute and Facilities to Online Hotel Popularity: Data Mining from Google

Muhammad Izharuddin, Jeng-Chung Chen

Today's online consumer reviews are one of the most important elements for hotel marketing. This study examines how hotel facilities, prices, and ratings can affect online reviews of hotel consumers. Using a data mining approach from 1,248 hotels in major cities in Indonesia, this paper estimates the...

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Roles of K-pop Idols as Brand Ambassadors for Gen Z's Buying Behavior in Indonesia's E-Commerce

Prita Ayu Kusumawardhany, Denis Fidita Karya

This study aims to analyze whether K-pop idols becoming a trend among generation Z also affect the brand image and customers' buying behavior when they become marketplace brand ambassadors. This study used a quantitative approach. Data were analyzed using path analysis and hypothesis testing processing...

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Social Media Influence and Political Activism: A Literature

Review and Research Agenda

Sipnarong Kanchanawongpaisan, Waiphot Kulachai

This study aims to examine the influence of social media and political activism. In summary, the researcher found that social media is all around, giving people who can occupy a lot of media space, always has an advantage, especially the dominance of political ideas and decision-making according to the...

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The Effect of Logistic Service Quality on Customer Satisfaction of PT. Global Jet Express (J&T Express)

Paulina Imelda, Adi P. Tedjakusuma, Antonius B. Setyawan

This present study aims to analyze what factors contribute significantly to customer satisfaction of logistic services' users in Indonesia with PT. Global Jet Express (J&T Express) as the research object. The theory used in this research was Logistic Service Quality (LSQ), consisting of timeliness,...

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Development of Educational Tourism in Tanjungan Reservoir, Mojokerto Based on Renewable Energy

Erna Andajani, Tuani Lidiawati Simangunsong, Arum Soesanti, Elieser Tarigan

Tanjungan Reservoir is a favorite tourist icon in Mojokerto. This tourist object has the potential for water, sunlight, garbage, and wind, which can be used as learning media for renewable energy. The research aims to describe

tourists' views when educational tours using renewable energy are built in...

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The Identification and Categorization of Sustainability Practices in Higher Education: A Case Study in the University of Surabaya, Indonesia

Esti Dwi Rinawiyanti, Dianne Frisko Koan, Patricia Dewi Kusuma, Jesslyn Elaine Saputra

This study aims to identify the commitment of Higher Education toward sustainability. The content analysis method is used through data and information regarding programs and activities undertaken by the University of Surabaya (Ubayu) to address social and environmental issues in three years (2020–2022)....

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The Effect of Port Activity on PNB Port Deposits (A Study at the Tobelo Class I UPPOffice 2018–2022)

Rayvaldo A. Karimang, Filus Raraga, Novriani M. Wangka, Faizal Susilo Hadi

Tobelo Port, as an exit for goods and services, has great prospects in revenue so that it can increase the deposit of non-tax state revenue (PNBP). This study aims to analyze how much PNB derived from Tobelo Port activities from January 2018 to June 2022 and determine each PNB group's contribution:...

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The Impact of E-Business' Website Quality on Shopee's Customer Satisfaction

Cintya Febriarizka, Fitri Novika Widjaja, Juliani Dyah Trisnawati

This study aims to examine and analyze factors that can influence consumer satisfaction when shopping online with the online shopping application service object Shopee. This study applied basic research with six variables: website design, information quality, security and privacy, transaction and payment...

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The Analysis of Multiple Channels Single Phase Queuing Model After the Merger: The Case of Bank Sharia Indonesia The Case of Bank Sharia Indonesia

Immas Nurhayati, Diah Yudhawati, Muhammad Jibril Avessina, Leny Muniroh

Queues often happen in everyday life. Queues occur when the demand for services exceeds the capacity provided. Long queues with long waiting times indicate poor service, which can lead to customer dissatisfaction. One of the determining factors for the success of a company, especially companies engaged...

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The Effect of Food Quality, Convenience, Control, Customer Service, and Fulfillment on Customer Satisfaction and Behavioral Intention at Shopee Online Food Delivery in Surabaya

Agustina Dwi Maharani, Juliani Dyah Trisnawati, Anthonius Budhiman

This study aims to analyze whether food quality, control, convenience, customer service, and fulfillment directly and significantly influence satisfaction for Shopee online food delivery consumers in Surabaya and whether satisfaction directly influences customer satisfaction intentions at Shopee online...

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Improvement of the District Level Local Administration in Lao People's Democratic Republic

Khanouthone Phetlasy, Waiphot Kulachai

The district is a local administration that links the province and the village. It is directly responsible for protecting the common interests of the people according to the principles of governance, the strength of a particular country, or the strength of a specific state; it is precisely the resilience...

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Managing E-Tailing Service for Shopping Efficiency: A Case Study in Indonesia

Balkhis Nathasya Shafira, Siti Rahayu, Stefanus Budy Widjaja Subali

This study analyzes the effect of product assortment and shopping assistance on shopping efficiency for e-tailing customers in Indonesia and examines the mediating role of order fulfillment in product assortment on shopping assistance. This study involved 204 respondents who were analyzed using the Structural...

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The Effect of Destination Image, Tourist Satisfaction, Perceived Value, and Perceived Service Quality on Tourist Loyalty at Bali's Seminyak Beach

Bryan Amadeus, Stefanus Budy Widjaja Subali, Prita Ayu Kusumawardhani

Loyal visitors are essential to keep tourist destinations surviving and thriving. Tourist loyalty is a tendency to revisit tourist sites influenced by tourists' satisfaction. Quantitative research was conducted based on a theoretical model demonstrating how perceived value and perceived service quality...

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Sharing Resources in the Festival and Even Space: Some Evidence from Ketapanrame Indonesia

Veny Megawati, Hari Hananto, Ninik Juniati, Aluisius Hery Pratono

Recently, the festival and event sector suffered from crisis and uncertainty. Therefore, economic resilience and environmental sustainability become central for academicians, practitioners, and policymakers. This article aims

to explore how the tourism industry finds ways to reenergize festival and event...

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Creating Shared Value: Turning Charity into Profit Abstract

Agung Surya Dwianto, Adrian Wijanarko, Annabel Noor Asyah, Fatimah Talitha Sahda, AnnisaRachma Putri

"The Gade Clean and Gold" program is a Creating shared value program initiated by PT. Pegadaian applied the Triple Bottom Line principle to carry out social, economic, and environmental responsibilities and create economic value for the company. The program is run by PT. Pegadaian prioritizes balance...

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IT and the Performance of Healthcare Through the Transaction Cost Mechanism During Turbulence Conditions

Andri Rianawati

This article aims to investigate the connection between hospital performance under challenging circumstances and information technology. This study used a quantitative approach with an online survey. A structural equation model (SEM) with Smart PLS was used for data analysis. The findings of this study...

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Factors Affecting the Stock Return (In the Company Property, Real Estate and Building Construction Which is Incorporated in the Indonesia Sharia Stock Index (ISSI))

Muhammad Imam Sundarta, Angga Prasetya, Muhamad Nur Rizqi, Rasiman, Ecin Kuraesin

This study aims to examine the extent to which the current ratio, total asset turnover, price earning ratio, and debt to equity ratio affect stock returns. The research sample used in this study were 44 property, Real Estate and building construction companies that are members of the Indonesian Sharia...

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Measuring the Behavior of Traders Toward Market Relocation Policies Based on the McNemar Test

Bambang Budiarto

By employing the McNemar Test, this study aims to determine the behavior of traders. More precisely, this study measures the behavior of traders through changing/non-changing attitudes after conducting dialogue between traders and the government concerning the trader's relocation agenda. The sample of...

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Factors Influencing the Young Entrepreneurs to Implement

Green Entrepreneurship

Dewi Kurniaty, Aris Subagio, Lingga Yuliana, Steffano Ridwan, Hana Fairuz

Micro, Small, and Medium Enterprises (MSMEs) provide enormous opportunities for innovation and entrepreneurial development during the Covid-19 pandemic. Entrepreneurship has a strategic role as a basis that supports national economic growth and is proven to have a resilience that can overcome the negative...

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Ensuring Sustainable Quality Education Through SDGs 2030: Evidence from a (Big-4) Public Accountant Firm

Valentina Elim, Dianne F. Koan

This research brings a new perspective on Corporate Social Responsibility (CSR) and Sustainable Development Goals (SDGs) 2030. By adopting a study case from Deloitte Indonesia, this study aims to inspire the best practice of how a Big-4 Public Accountant Firm undertakes its social responsibility to ensure...

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The Development of Money Laundering Knowledge in Relation to the Electronic Money

Amelia, Fidelis Arastyo Andono

According to the United Nations Office on Drugs and Crime (UNODC) forecast, the amount of money laundered globally amounted to 2–5% of the global GDP. The money laundering process has changed over time, and the

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Trowulan Tourism Market (Pawitra): Transformation and the Use of Metaverse Technology to Strengthen Digital Experience

Noviaty Kresna Darmasetiawan, Bonnie Soeherman, Olivia Tanaya, Andri Rianawati

This study aims to analyze (1) what strategies can be implemented to re-run Trowulan People's Market?; (2) what is the strategy for transforming the Trowulan People's Market into the Trowulan Tourism Market (Pawitra)?; (3) how is the innovation and use of Metaverse technology in the Trowulan Tourism...

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Phan Thị Hồng Xuân, M. A. Võ Minh Trục

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Agnes Claribella Hidayat, Felizia Arni Rudiawarni, Rizky Eriandani

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Erna Andajani, Tuani Lidiawati Simangunsong, Arum Soesanti, Elieser

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Wijittra Srisorn, Sunthan Chayanon, Danty James

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