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Book of Abstract Conference Proceeding

10TH BEMSS

10TH INTERNATIONAL CONFERENCE ON BUSINESS,
ECONOMY, MANAGEMENT AND SOCIAL STUDIES
TOWARDS SUSTAINABLE ECONOMY

Theme: "Circular Economy: Redefining Business and Management
for Long-term Sustainability"

Virtual Conference :
25 June 2024

<https://www.bemssconference.com/>

Book of Abstract Conference Proceeding

10th International Conference on Business, Economy, Management and Social Studies Towards Sustainable Economy (10th BEMSS)

Theme: “Circular Economy: Redefining Business and Management
for Long-term Sustainability”

**Virtual International Conference
June 25, 2024**

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Management and Social Studies Towards Sustainable Economy
(10th BEMSS)

Theme: “Circular Economy: Redefining Business and Management for Long-term Sustainability”

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Dr. Xin-Jean Lim - Senior Lecturer at School of Business and Economics, Universiti Putra Malaysia, Selangor, Malaysia

Dr. Ma. Elena Estebal - Technological Institute of the Philippines, Philippines

Dr. Muhammad Mujtaba Asad - Sukkur IBA University, Pakistan

Dr. Soliha Sanusi - National University of Malaysia, Malaysia

CONFERENCE CHAIR MESSAGE

Distinguished Participants and Guest,
Excellencies, Ladies, and Gentlemen

Good morning, esteemed guests, respected attendees, and beloved members of our community. It is with great pleasure that I extend a warm welcome to each and every one of you on this special occasion. Today marks a significant milestone in our shared journey as we gather for " 10th International Conference on Business, Economy, Management and Social Studies Towards Sustainable Economy (10th BEMSS) " organized by STMIK Mardira Indonesia and Research Synergy Foundation. Co-hosted by STIE Pasundan, Bandung, Indonesia. I am deeply honored to address you all as we embark on this remarkable event.

Hosting this conference has been a privilege, and we extend our heartfelt gratitude to our esteemed Keynote Speakers:

- Prof. Dr. Ester Manik, MM.,
Head of Internal Quality Assurance System at STIE Pasundan, Bandung, Indonesia
- Dr. Xin-Jean Lim
Senior Lecturer at School of Business and Economics, Universiti Putra Malaysia, Selangor, Malaysia

And Session Chairs:

- Dr. Ma. Elena Estebal from Technological Institute of the Philippines, Philippines
- Dr. Muhammad Mujtaba Asad from Sukkur IBA University, Pakistan
- Dr. Soliha Sanusi from National University of Malaysia, Malaysia

Our chosen theme, " *Circular Economy: Redefining Business and Management for Long-term Sustainability*", underscores the importance of collaboration in shaping sustainable strategies across various domains such as global business, economy, management and social studies towards sustainable economy. In today's interconnected world, addressing complex challenges requires a multifaceted approach that draws upon insights from diverse fields. By bringing together experts from different disciplines, we can gain a deeper understanding of the interconnectedness of issues and develop comprehensive solutions that are both effective and sustainable.

Furthermore, I encourage each of you to be actively engage in discussions, share insights, and make the most of the wealth of knowledge that will be imparted during this conference.

I extend heartfelt gratitude to each and every one of you for being with us today, particularly our Keynote Speakers, Session Chairs, Scientific Reviewers, Conference Committee, Presenters, and Attendees from around the globe. Despite gathering virtually, your participation and enthusiasm serve as inspiration to us all. I am hopeful for a smooth and successful conference ahead. Thank you.

Best regards,

Dr. Marjito, M.Pd.
Conference Chair of 10th BEMSS

CONFERENCE CHAIR



Dr. Marjito, M.Pd.

**Conference Chair of 10th BEMSS
STMIK Mardira Indonesia**

Dr. Marjito, M.Pd. is the conference chair for the 10th International Conference on Business, Economy, Management and Social Studies Towards Sustainable Economy (10th BEMSS), as well as a Head of STMIK Mardira Indonesia. Dr. Marjito, M.Pd proudly serves as the head of higher education's informatics management and computer Mardira Indonesia (STMIK-MI). He has been appointed to be the the head of STMIK- MI for the second period since 2021 (2021-2025). He obtained a doctoral degree, in the field of Education Administration, from Indonesia University Education (UPI) Bandung Indonesia in 2015. During his leadership is able to achieve the target of the students' body expected annually. Further, he is strongly committed to lead STMIK-MI to higher education, especially in the field of IT by increasing teaching, research, and service properly. In addition, He has managed human resources and established cooperation with stakeholders as well as built relationships with alumni to support the institution's vision and mission.

CO-CONFERENCE CHAIR



Dr. Hendrati Dwi Mulyaningsih, S.E., M.M.

Founder & Chairperson of Research Synergy Foundation

Dr. Hendrati Dwi Mulyaningsih is the chairperson and founder of Research Synergy Foundation that has shown great commitment on creating Global Network and Research Ecosystem. This GNR ecosystem has been developing since 2017 up to the present and having increasing numbers of the member up to more than 25.000 from all around the globe. Her passion in how to create impact and co creation value among all the stake holder of RSF has made her focus on upholding integrity in the scientific process through enhancement of RSF's support-support system as like Reviewer track, Scholarvein, Research Synergy Institute and Research Synergy Press. Thus, her work in this area has made her as the Nominee of Impactful Leadership Awards from Tallberg Foundation Sweden 2019.

As lecturer, she has been working in the University since 2008 – at present in Indonesia as assistant professor and she hold her Doctoral Science of Management graduated from School of Business and Management Institute of Technology Bandung (SBM-ITB) and she has strong interest to her research project as well as her research field in Social Entrepreneurship, Social Innovation and Knowledge Management.

As researcher, her work studies and research on this research field made her be invited as reviewer in many reputable Scopus and WOS indexed journals and as keynote speaker in many International Conferences in Philippines, Thailand, Malaysia, Indonesia, Australia, Japan, and US. She also has shown her great passion on writing her research study into some books chapter, papers and contemporary scientific articles that has already been published in Springer, Emerald, Taylor and Francis and in many reputable international publishers. The terrific association between her professional experiences as researcher, lecturer, the certified Trainer & Coach combined with her wider horizon on networking in the research area made her establish the strong commitment on having global learning platform to accelerate knowledge through many workshops and research coaching in Research Synergy Institute as one of RSF's support system.

KEYNOTE SPEAKERS



Prof. Dr. Ester Manik, MM.

**Head of Internal Quality Assurance System
at STIE Pasundan, Bandung, Indonesia**

Prof. Dr. Ester Manik, MM. received her Bachelor's degree in Economics from the University of North Sumatra and obtained her MM from STIE Pasundan and Dr. in Management from Pasundan University Bandung. Currently, she serves as the Head of Quality Assurance of STIE Pasundan and Professor at STIE Pasundan Bandung. Her main interests are quality design and development and quality mapping in companies and universities. She is a researcher in the field of management and quality in Indonesia and has published more than 50 national and international journal and conference papers in his field and written more than 10 books. In 2023, he was assigned by Kemdikbudristek Dikti. as one of the Heads of the Lecturer Competency Development Team in Indonesia.

SUMMARY SPEECH

In the midst of evolving dynamics and unexpected challenges such as the COVID-19 pandemic, Total Quality Management (TQM) has emerged as an important pillar in determining the success and survival of organizations.

This research explores the implementation of TQM and its impact on product quality in the textile industry in Bandung, Indonesia. TQM is not simply a management method but an organization-wide philosophy, emphasizing that quality should be an integral part of every step taken.

The results show that the implementation of TQM has a significant impact on improving product quality. The most dominant TQM shaping factors are the dimensions of management leadership role and quality policy, followed by management processes and data quality and reporting. The findings reveal that 40.7% of the variation in product quality can be explained by TQM implementation. Strong and committed leadership is a key factor in ensuring successful TQM implementation. Effective leaders can manage risk, adapt to environmental changes, and make data-driven decisions.

Organizations that successfully implement TQM have a holistic quality policy, covering risk management, employee training, and customer engagement. The concept of continuous improvement is central to TQM, encouraging organizations to always look for ways to improve. In the face of difficult conditions such as a pandemic, the strength of TQM lies in its flexibility to adapt, ensuring the organization has a solid foundation to deal with uncertainty.

KEYNOTE SPEAKERS



Dr. Xin-Jean Lim

**Senior Lecturer at School of Business and Economics,
Universiti Putra Malaysia, Selangor, Malaysia**

Dr. Xin-Jean Lim received her doctorate degree from Universiti Putra Malaysia (UPM). Currently, she worked as a lecturer in Xiamen University, Malaysia. She is also a tutor for data analysis in business research methods in UPM for postgraduate and undergraduate students. Her research interests include consumer behaviour, social media marketing, online marketing and customer relationship management. Her papers are published in *Journal of Retailing and Consumer Services*, *Industrial Management and Data Systems*, *British Food Journal*, *Marketing Intelligence and Planning*, *Young Consumers* and *Asia Pacific Journal of Marketing and Logistics*.

MODERATOR



Santi Rahmawati, S.T., M.S.M.

**Founder & Director of Global Network and Operation
Reserch Synergy Foundation**

Santi is a Founder and Global Network Operation Director of the Research Synergy Foundation (RSF). She actively engaged with scholars around the world for strengthening the Global Research Ecosystem. As the Director of Scholarvein, she creates, maintains, and develops the integrated system for managing international scientific conference and forum since 2017 up to present and already give benefit to more than 8.448 participants coming from >85 countries. With the combination of engineering and management science educational background, she has built the optimum workflow for scholars to contribute more to the society and humanities.

Santi holds her bachelor's degree of industrial engineering from Universitas Indonesia (UI). Furthermore, she had received her Master of Science Management (focusing on Entrepreneurship and Technology Management) from Institut Teknologi Bandung (ITB) in 2015. Santi worked for several years as a Research Assistant and later as the Associate Director of the Centre for Innovation Entrepreneurship and Leadership at the Institut Teknologi Bandung. In her roles Santi helped lead the centre's Micro-Enterprise Development project, designed to support economic development throughout West Java Indonesia through the provision of entrepreneurship capability development. She also collaborates with ITB and Victoria University of Wellington, New Zealand, on a project that focuses on how Information Technology start-ups acquire finance support in developing economies.

Santi has appointed as a Gateway Advisor in F1000Research (Scopus Q1) and Taylor & Francis Open Access Advisor (Scopus Q1, Q2 & WOS). She has already been an editor of three published books (both published by Routledge, Taylor & Francis), a reviewer in many reputable international journals, an author and co-authored multiple international research articles and book chapters. Santi also serves as the Managing Editor for six international journals <https://journals.researchsynergypress.com> : IJEBCE, IJEIIS, IJEASS, JSETP, IJMADIC, and JHASIB.

SESSION CHAIRS



Dr. Ma. Elena C. Estebal

Technological Institute of the Philippines, Philippines

Dr. Ma. Elena C. Estebal is a professor at the Technological Institute of the Philippines. She has published several business cases on Strategic Management, Management Science, and Business Policy at William Davidson Institute Publishing. Her meaningful collaboration with students, colleagues, and mentors enabled her to explore avenues in publishing research and business cases as well as paper presentations in the local and international arena. She is an active member of the Philippine Council of Deans and Educators in Business, Philippine Association of Collegiate Schools of Business, and Human Resource Educators Association of the Philippines, and is serving as the VP External for the Council of Marketing Educators. She recently received a Liwayway Sanvictores distinguished alumna award from her alma mater in recognition of her outstanding contribution to the field of education and has been conferred as a Fellow in Business Education by the Philippine Academy of Professionals in Business Education.



Dr. Muhammad Mujtaba Asad

Sukkur IBA University, Pakistan

Dr. Muhammad Mujtaba Asad is serving as an Assistant Professor and Lead Researcher of Educational Technologies and TVET Research Group at Sukkur IBA University. Dr Mujtaba has national and international working experience of more than 12 years at industrial and educational sector in the domain of Educational Technologies, Work & Product-Based Education and Technical and Vocational Education. Dr. Mujtaba has published more than Seventy (70) research articles (ISI & Scopus Indexed) in reputed international journals and conferences worldwide. Also, three books related to the observational skills of competent educators and Innovative educational technologies under the CS and Taylor Frances publishing house is in his publication credit. He has also received three Gold, one Silver and one Bronze medal in international research and development completions with seven best research awards in Malaysia, Korea, Saudi Arabia, Pakistan and UAE on his commercialized projects. Moreover, Dr. Mujtaba is also an active member of Seven (7) national and international research grants. Dr. Mujtaba is also an internationally certified educational technologist (Malaysian Board of Technologist) and holds certifications and qualification in industrial safety and health education from NIOSH and OSH Department of Ontario, Canada. He is also serving as an Editorial Board Member to twelve (12) reputed and indexed international journals. Dr. Mujtaba also holds several international Copyrights and has filed one Product Patent under the title of HAZFO Expert 1.0 for Drilling Operation. He had been awarded an honorary lifetime International Ambassadorship by University Tun Hussein Onn Malaysia based on his academic achievements and community services.

SESSION CHAIRS



Dr. Soliha Sanusi

National University of Malaysia, Malaysia

Soliha Sanusi is a Senior Lecturer at the Faculty of Economics and Management under the Centre of Global Business and Digital Economy studies, Universiti Kebangsaan Malaysia (UKM). She is a Chartered Accountant (CA) of the Malaysian Institute of Accountants (MIA) and obtained her Ph.D. from the Universiti Teknologi MARA Malaysia in 2019. She was SLAB/SLAI scholarship recipient for her MBA and PhD studies. Her research interests are in the areas of direct tax, indirect tax, financial criminology, small-medium enterprises, cash waqf, mixed-method, and public sector accounting. She has published and presented her research work in various conferences and journals. She is also a reviewer for *Management & Accounting Review*, *Asian Academy of Management Journal of Accounting & Finance*, and a few more journals.

CONFERENCE PROGRAM

Tuesday | June 25, 2024

https://www.bemssconference.com/		<p>Host:</p> 	<p>Co-Host:</p>  
CONFERENCE PROGRAM 10th International Conference on Business, Economy, Management and Social Studies Towards Sustainable Economy (10th BEMSS) VIRTUAL CONFERENCE: June 25, 2024			
Tuesday, 25 June 2024			
Time (UTC+7)	Dur'	Activity	
Main Room		<p>Zoom Link: https://bit.ly/10thBEMSS OR https://us06web.zoom.us/j/89067922063?pwd=adRmwxS04bCb4fA8lYa3Dlk5AsaCm2.1</p> <p>Meeting ID: 890 6792 2063 Passcode: 10thbemss</p>	
8:50 - 9:00	0:10	Participant Login and Join Virtual Conference by ZOOM	
9:00 - 9:15	0:15	Welcoming and Conference Agenda announcement by MC	
9:15 - 9:25	0:10	Playing Indonesia Raya Anthem & Hymne	
9:25 - 9:35	0:10	Welcome Remarks of 10th BEMSS Dr. Marjito, M.Pd. Conference Chair of 10th BEMSS Chairperson of STMIK Mardira Indonesia	
9:35 - 9:55	0:20	Global Research Ecosystem Introduction Dr. Hendrati Dwi Mulyaningsih Founder & Chairperson of Research Synergy Foundation	
9:55 - 10:00	0:05	E-Group Photo	
10:00 - 10:40	0:40	Keynote Speaker 1: Prof. Dr. Ester Manik, MM. Head of Internal Quality Assurance System at STIE Pasundan, Bandung, Indonesia	
10:40 - 10:45	0:05	Token of Appreciation for Keynote Speaker 1	
10:45 - 11:25	0:40	Keynote Speaker 2: Dr. Xin-Jean Lim Senior Lecturer at School of Business and Economics, Universiti Putra Malaysia, Selangor, Malaysia	
11:25 - 11:30	0:05	Token of Appreciation for Keynote Speaker 2	
11:30 - 11:45	0:15	Announcement and preparation of Academic Online Parallel Presentation Session	
11:45 - 12:45	1:00	Break (Video looping)	
Academic Online Presentation Session: Main Room, Breakout Rooms 1, 2			
12:45 - 13:00	0:15	Announcement and preparation of Academic Online Parallel Presentation Session	
13:00 - 15:00	2:00	Academic Online Parallel Presentation Session, maximum 8 presenters : 15 minutes/presenter Main Room : Dr. Ma. Elena Estebal - Technological Institute of the Philippines, Philippines Breakout Room 1 : Dr. Muhammad Mujtaba Asad - Sukkur IBA University, Pakistan Breakout Room 2 : Dr. Soliha Sanusi - National University of Malaysia, Malaysia	
15:00 - 15:10	0:10	Awarding Certificate of Presentation, Testimonial, and Post-conference information announcement	
15:10 - 15:30	0:20	Short Break and Back to Main Room for 10th BEMSS Closing Ceremony	
Main Room			
15:30 - 15:45	0:15	Awarding Ceremony Best Presentation Best Paper Session Chairs Recognition	
15:45 - 15:50	0:05	Closing Speech of 10th BEMSS Dr. Marjito, M.Pd. Conference Chair of 10th BEMSS STMIK Mardira Indonesia	



**Track: Public and
Corporate
Governance**



The Effect of Tax Collection by Force Letter on Corporate Income Tax Revenue

| Haritsatun Najwa¹, Iwan Sidharta², Dhea Bunga Annisa³, Riska Yuni Astuti⁴
^{1,2,3,4}Sekolah Tinggi Ilmu Ekonomi Pasundan, Bandung

Abstract

Background – Tax collection by forced letter is essential in optimizing corporate income tax revenues. The issuance of the forced letter serves as an official and firm reminder for business entities to comply with tax obligations, which suggests a significant increase in tax awareness among business entities.

Purpose – This research aims to determine and analyze tax collection by forced letter at one of the tax services offices in Bandung, corporate income tax revenue at one of the tax services offices in Bandung, and the magnitude of the influence of tax collection by forced letter.

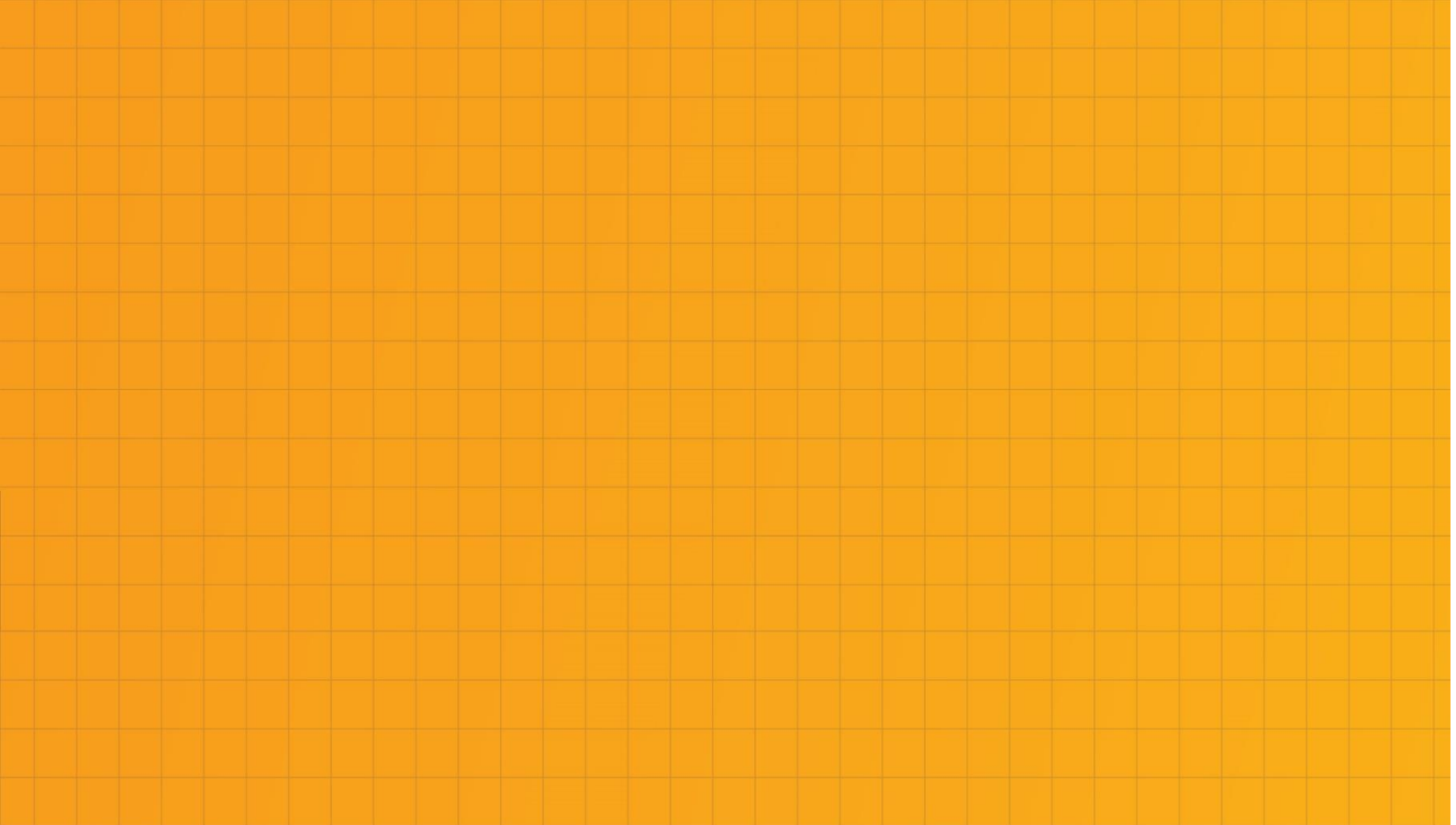
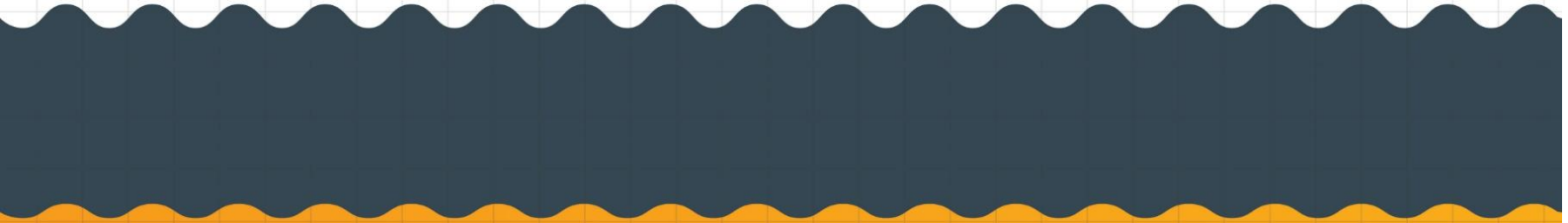
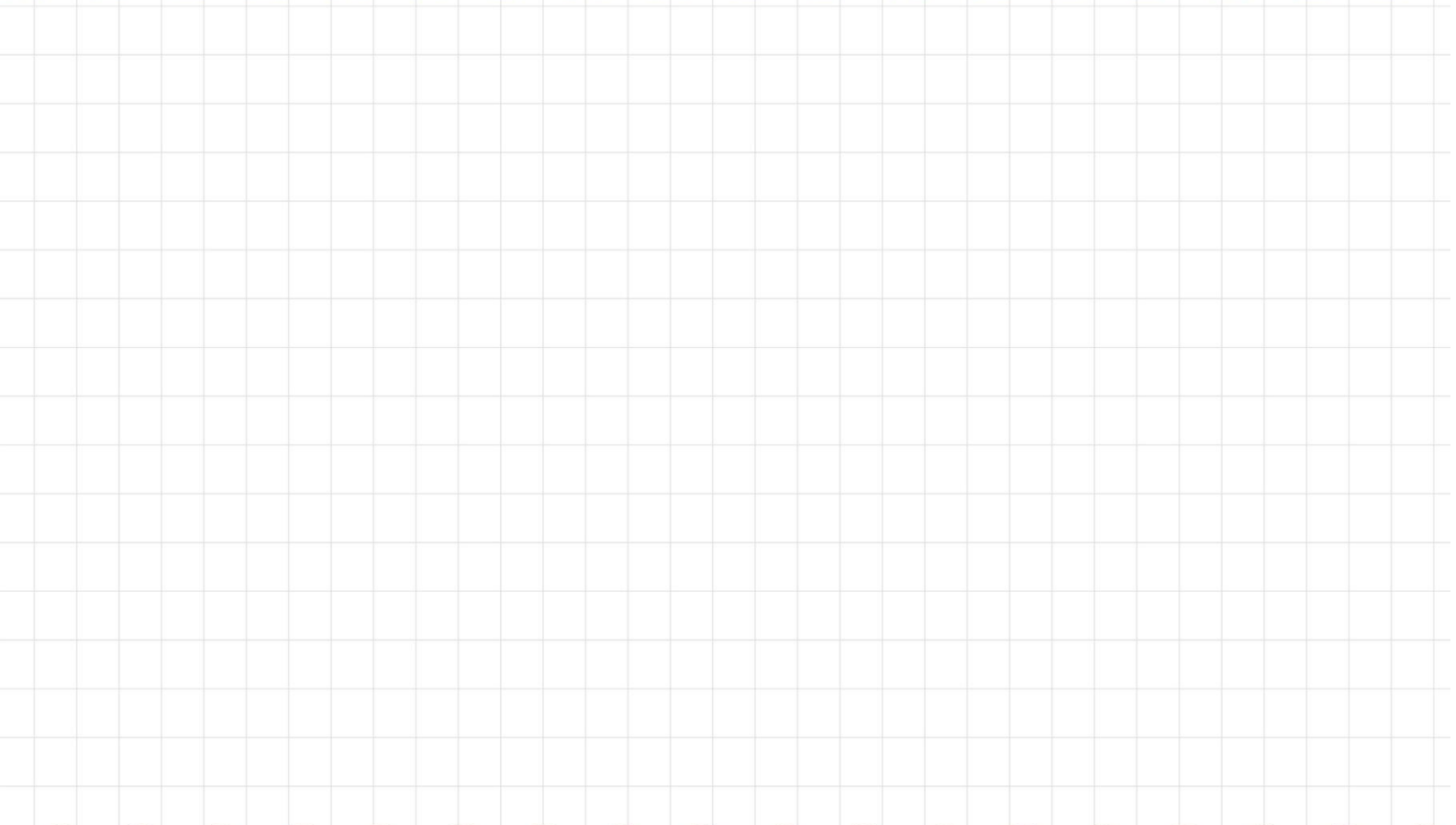
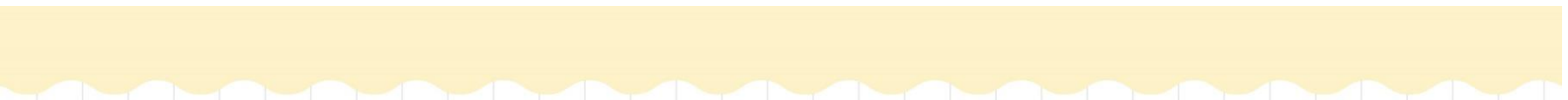
Design/methodology/approach – This research uses a quantitative approach and a case study approach. Data collection uses secondary data obtained at the tax service office in Bandung. The data testing method is the classic assumption test. After the classical assumption test was accepted, we carried out correlation, linear regression, and determination analysis.

Findings – The research results show a strong relationship between tax collection with forced letters and corporate income tax receipts. The coefficient results show a positive sign, showing that the better tax collection with a force letter, the higher the corporate income tax revenue will also be. Overall, the research variables indicate an influence of tax collection using forced letters on corporate income tax revenues.

Research limitations – The study uses secondary data obtained from a single tax services office in Bandung, which restricts the generalizability of the findings. Additionally, the research focuses solely on tax collection accompanied by forced letters, leaving room for further exploration of other factors that could impact corporate income tax revenue. These limitations present opportunities for future research to broaden our understanding of tax collection strategies.

Originality/value – This research provides empirical evidence concerning tax collection by forced letters, which can affect corporate income tax revenues.

Keywords: Tax Collection, Forced Letter, Tax Revenue, Income Tax, Business Entity



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