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A BIBLIOMETRIC REVIEW: HALAL FOOD

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BACKGROUND

According to the Global Islamic Economic Indicators, there are 6 indicators of Islamic economic growth in a country, namely: Islamic finance, halal food, halal tourism, modest clothing, halal media and recreation, halal pharmaceuticals and cosmetics. Based on research conducted in all Muslim countries, it was found that ten countries are the largest countries in terms of Islamic economy. Where Indonesia is included in the ten countries, by ranking first in terms of consuming the largest halal food in the world (Hasibuan et al., 2021). This is because Indonesia has a large population and the majority of the population is Muslim, thus making it an attractive market for advertising products, both local and global.

The large Muslim population in the world makes halal food an attractive industry for companies because of its large target market. According to Dinar Standard (2020), the halal food market is valued at \$1.17 trillion and is expected to continue to grow to reach \$1.38 trillion by 2024. However, despite this rapid growth, Haleem et al. (2020) found that the development of the halal industry (including halal food) has not received much support from research. So, it is necessary to conduct a study that can provide insights for researchers to examine the topic of halal food in the future.

As for several researchers who have identified topics in the halal field, including Wahyuni et al. (2019) who conducted a bibliometric analysis focusing on the topic of food safety and the halal food supply chain. In addition, Rejeb et al. (2021) also examines the aspects and characteristics of sustainability inherent in the halal food supply chain using bibliometric analysis. Another bibliometric analysis was also carried out by Mostafa (2020) who examined the topic of halal food based on 2,685 publications collected from the Dimensions database (<https://www.dimensions.ai/>).

LITERATURE REVIEW

According to Prof. Irwandi Jaswir, Ph.D., a halal chemist and former head of the halal food technology study program at Putra Malaysia University, halal food is not only about the ingredients used, but also about the quality and cleanliness of the food product. Therefore, halal certification is very important to ensure the halalness and cleanliness of food products consumed.

Halal food (halal food) is food that is not made from or contains any part of animals that are prohibited in Islam (eg pork) and free from unclean and unclean elements. Halal food must also be prepared and processed hygienically so that it is safe for consumption (Khalek, 2014). In the context of food and drink, halal and haram respectively describe what Muslims may and

may not consume as stipulated in the Qur'an and the words of the Prophet Muhammad SAW and determined by Islamic jurists (Henderson, 2016).

METHODOLOGY

This study uses data in the form of study journals and other study publications within the last 8 years that have been published under the theme Halal Food using metadata sourced from the Dimensions database (<https://www.dimensions.ai/>). Data collection was carried out by taking the keywords Halal Food in the category of article titles and abstracts from the 2014-2022 period. The methodology used in this study is a qualitative study using a descriptive statistical method approach to literature studies from publications related to halal food and analyzed using Microsoft Excel 2010. Meanwhile, the development trend of halal food publications is analyzed using VOSviewer software.

RESULTS AND DISCUSSION

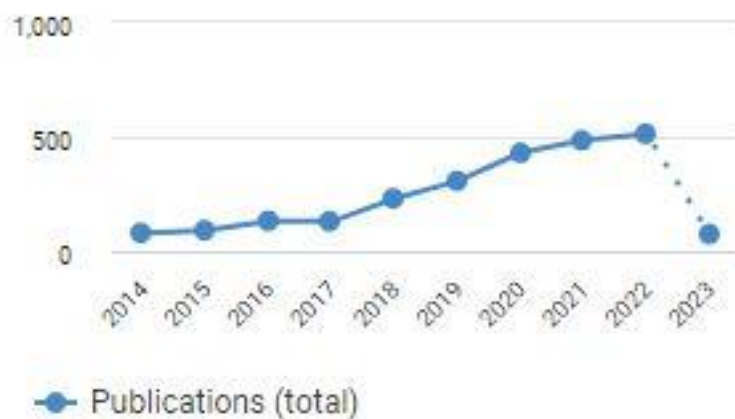


Figure 1. Publications Years (2014-2023)

From the research results in dimensions with the keyword "Halal Food" yielded 2,682 publications that discussed "halal food". Based on the picture above, there are fluctuations accompanied by an overall increasing trend in the number of papers published by various journals with the theme of halal food. From 2014 to 2022 there will be a fluctuating increase. This means that the theme of halal food is increasingly interesting to study along with the development of this halal food.

1. Bibliometric of Co-Authorsip Author

In using the VOSviewer software, we found a bibliometric mapping from the author as shown in the following figure:

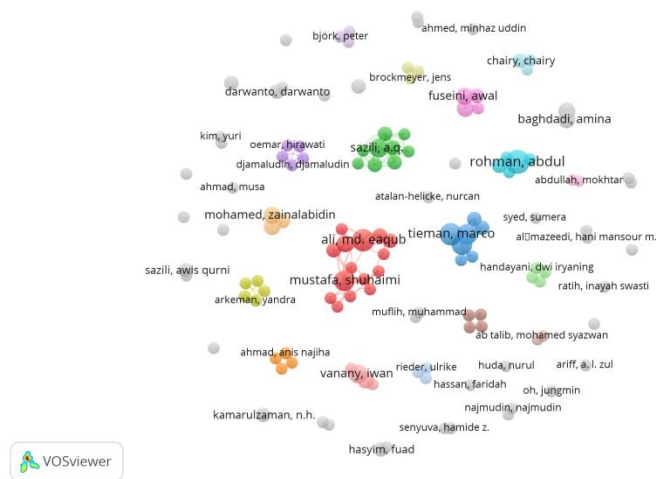


Figure 2. Network Visualization

Based on the picture above, the results show that clusters are produced if the literature is grouped by author's name in a halal food themed study. The picture also shows the involvement of the authors by collaborating in writing journals with the theme of halal food. There are 130 authors who are grouped into 51 clusters of related authors, which are marked with the same color and there is a fine line between one another. Among them are clusters of red, green, blue, yellow, brown, purple, orange, and so on. Meanwhile, several authors listed in the gray circle and have no association with other circles indicate that the authors conducted individual studies and did not have co-authors. Based on the results shown, the red cluster is the largest cluster with 15 authors.

2. Bibliometric of Co-ccurrence

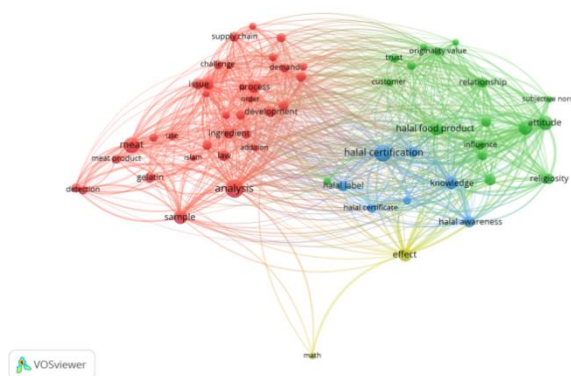


Figure 3. Network Visualization

The visualization results of the co-word map network for publication of papers on the theme of halal food can be seen in the image above.

Of the 60 keywords taken, the following are keywords that often appear in halal food-themed papers that are displayed and their relationship to other keywords in the 4 clusters. The keywords are divided into 4 clusters above which are arranged in colored circles indicating clusters. The more keywords that appear, the wider the circle is shown. Meanwhile, the line

relationship between keywords shows how much the relationship between one keyword and another keyword.

FINDINGS

This research found that the Halal Food theme has been widely discussed in various published papers. The population level and purchasing power of Muslims around the world are increasing, as well as a new era of modernization strengthening the increasing trend of halal food and Islamic trade, especially the halal food sector. Muslims in Indonesia are starting to be smart and clever about halal food choices and product knowledge on purchasing decisions for halal food products and provide perspectives on the importance of using halal products in society. The emergence of Muslim youth since the last decade has caused halal food to expand rapidly to the market bringing a new social era in the world of food. Indirectly, halal food has played a role in the economic part of religion. In terms of belief, the religiosity factor becomes important; thus, it should be included as a predictor for consumer attitudes and purchase intentions.

Governor of Bank Indonesia Perry Warjiyo also stated that if RI halal products want to go global, they must meet 4 conditions, namely:

- Certification.
- Building an ecosystem value chain for business actors.
- Developing products, namely food, fashion, tourism, cosmetics and renewable energy.
- An end-to-end ecosystem, both for the production process, end-to-end working on products, end-to-end business units and end-to-end regarding synergies.

So, the government must make policies such as facilitating the certification of products that enter Indonesia without reducing the halalness of these products, overseeing the process of product certification so that fraud does not occur, and imposing severe sanctions on employees or officers who deviate from the rules made by the MUI.

CONCLUSION

Based on the bibliometric analysis, it can be concluded that the topic "Halal Food" has become an increasingly popular topic in scientific publications over the past few years. The number of articles and research conducted on this topic has been increasing year by year, demonstrating the growing interest in the halal food industry.

Research topics in halal food are also very diverse, covering various aspects such as aspects of religion, food safety, food quality, product innovation, and marketing. Therefore, it can be concluded that halal food is a broad and multidisciplinary topic that has attracted the interest of many researchers from various fields.

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THE EFFECT OF VILLAGE FUND ALLOCATION AND VILLAGE ORIGINAL INCOME ON VILLAGE EXPENDITURES FOR THE 2018-2022 PERIOD (CASE STUDY OF VILLAGES IN RILAU ALE DISTRICT, BULUKUMBA REGENCY)

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ABSTRACT

This study aims to examine the Effect of Village Fund Allocation and Village Original Income on Village Expenditures for the 2018-2022 Period (Case Study of Villages in Rilau Ale District, Bulukumba Regency). Specifically, this study analyzes the effect of Village Fund Allocation (ADD) and village original income, as components of the Village Revenue and Expenditure Budget (APBDes), on village spending. The research population used was villages in Rilau Ale District, Bulukumba Regency. Technique Determination of the sample in this study using the method *purposive sampling* and obtained a number of 6 villages as research samples. The data used in this study is secondary data in the form of reports on the realization of the 2018-2022 APBDes budget. The method used is quantitative method and analyzed using multiple linear regression.

Keywords: Allocation of Village Funds, Village Original Income, Village Expenditures

INTRODUCTION

Allocation of village balancing funds are funds allocated by the district government for villages sourced from regional tax revenue-sharing funds for villages, regional levy revenue-sharing funds for villages and part of the village fund allocation, namely from central and regional financial balance funds received by the district after less special allocation funds. Details of the Amount of Allocation of Village Balancing Funds are stipulated by Decree of the Regent. Disbursement of regional tax revenue-sharing funds, regional retribution revenue-sharing funds and Village Fund Allocations is carried out in stages according to the distribution of two stages in one fiscal year.

Village Original Income (PADes) aims to train the independence of each village in managing all of its potential so that its economy becomes better. Village spending must be adjusted to the amount of village original income obtained. The greater the village's original income, the greater the village expenditure that can be used for village development. In addition to village original income, village funds are also one of the factors that can affect village spending. In Law Number 6 of 2014, it is explained that villages will receive village funds which are obtained by 10% of the State Revenue and Expenditure Budget.

Village spending includes all expenditures from the village account which are village obligations in one fiscal year that will not be repaid by the village, village spending is used to fund the implementation of village authority. In this case, the sources of funds used to finance

Village Expenditures consist of Village Original Income (PADesa), Village Funds (DD), Village Fund Allocations (ADD), regional tax and regional retribution revenue sharing, financial assistance from the Provincial APBD and financial assistance from the district/city APBD.

The occurrence of serious problems as a phenomenon from this research, it is clear that an increase in village income will be followed by an increase in village expenditure. Conversely, a decrease in village income will also be accompanied by a decrease in village spending. However, there are often problems in its implementation in various regions or villages where the contribution of village fund allocations to finance village expenditures is greater than that of village expenditures. Therefore, evidence is needed to find out whether the relationship between village spending and the allocation of funds is strong or weak and how big the influence of each is.

THEORETICAL REVIEW

1. Allocation of village funds

Village Fund Allocation is a financial budget provided by the government to villages. Funding comes from the district's share of regional tax revenues as well as from cash received from central and regional balance sheets. in accordance with the Regulation of the Minister of Home Affairs of 2007 No. 37. Village Fund Allocation (ADD) is a fund provided from the Regional Income and Expenditure Budget (APBD) with the aim of distributing financial resources to all villages fairly in order to meet funding needs in the context of administering regional government, development, and community service.

2. Village Original Income

Income obtained through the results of the business carried out by village officials whose profits are used for community empowerment. According to Permendagri No. 20 of 2018, PADesa is in the form of village business results, asset results, self-help results, participation and mutual cooperation, and other village original income. (Muslikah 2020). Then it is explained in detail in the Permendagri Chapter 3 Article 12 concerning the Village Revenue and Expenditure Budget (APBD) that the village's original income group consists of: (1) Business results; (2) Asset returns; (3) Self-help, participation and mutual cooperation and (4) other village's original income.

3. Village Shopping

Village expenditures are all the obligations that the village has in one fiscal year that come out of the village account and which the village will not pay in return. Village authority is carried out with the help of village spending. Government Regulation Number 47 of 2015 Article 100 stipulates that village expenditures stipulated in the village income and expenditure budget are used under the following conditions:

1. Implementation of village administration, village development, village community development, and village community empowerment are all funded with at least 70% (seventy-one hundred percent) of the total village budget.
2. A maximum of 30% (thirty hundred) of the village budget is allocated for fixed income and allowances for the village head and village apparatus, village government operations, allowances and operations for village consultative bodies, and incentives for residents in

the immediate environment.

RESEARCH METHODS

Types of research

This research uses descriptive research with a quantitative approach. Quantitative descriptive research aims to describe data that has been processed according to predetermined standards.

Types and Data Sources

Collecting data in this study is secondary data. Sources of data obtained through archival documents and other objects. The source of the data in this study was data on the Village Fund Allocation Budget, Village Original Revenue Budget and Village Expenditure Budget in several villages in Rilauale District, Bulukumba Regency.

Method of collecting data

A systematic approach or procedure for collecting and presenting facts for a specific purpose is known as a data collection method. The techniques used in collecting data in this study are Documentation and Library Study

Variable Operational Definitions

Research variables, according to Sugiyono (2014: 38), are basically everything that researchers decide to study in order to gather information about it and develop conclusions. There are 2 (two) factors in this study, namely: Independent Variables are variables that influence, initiate, or contribute to changes in the dependent (bound) variable. The independent variables are Village Fund Allocation (X1) and Village Original Income (X2). And the dependent variable is a variable that is affected by or results from the existence of independent variables. As for the dependent (bound) variable, village spending is the Y variable.

Population And Sample

The population in this study is village financial reports for the 2018-2022 period in villages in Rilauale District, Bulukumba Regency. Sampling in this study was carried out using the "Purposive Sampling Method." Therefore, the samples in this study were village fund allocation reports, village original income reports and village spending reports for the 2018-2022 period in 6 villages in Rilau Ale District, Bulukumba Regency.

Data analysis technique

1. Descriptive Statistics Test
2. Classic assumption test
Normality Test, Multicollinearity Test, and Heteroscedasticity Test
3. Hypothesis Test Multiple Regression Analysis, F statistical test, Coefficient of Determination (R^2), Statistical Test t

DISCUSSION

1. Allocation of Village Funds (ADD) for Village Expenditures

Based on the results of the T test, the results obtained show the value of $t\text{-count} > t\text{-table}$ ($3.973 > 2.042$) and a significance value of Village Fund Allocation $0.001 (< 0.05)$ means

that the Village Fund Allocation variable (X1) partially has a significant influence on Village Expenditure variable (Y). Thus, it can be concluded that the first hypothesis (H1) Village Fund Allocation has a significant effect on Village Spending, so H1 is accepted.

The magnitude of the influence of village fund allocations on village spending is due to the high allocation of village funds owned by several desa in Rilau Ale District, such as Bontomanai, Batukaropa and Bajiminasa Villages. The impact of the large allocation of village funds has resulted in a high amount of village spending in several of these villages. The unstandardized sign which has a positive meaning indicates that the amount of village fund allocation owned by the observed village, while the significant symbol shows a significant or significant influence. The results of this study are supported by previous researchers, Annisa Riski Amnan (2019), Sitiana Muslikah (2020), Ratna Sari Dewi, and Ova Novi Irama (2018) that village fund allocation has a significant positive effect on village spending. The results of this study are in contrast to the results of research conducted by Umm Habibah (2017) and Bella Rismawaty (2019) that village fund allocations have a positive but not significant effect on village spending.

2. Village Original Income (PADes) Against Village Expenditures

Based on the results of the T test, the results obtained show the t-count > t-table (1.281 > 2.042) and the significance value of Village Original Income is 0.211 (> 0.05) meaning that the Village Original Income variable (X2) partially has no significant effect on the variable Village Shopping (Y). Thus it can be concluded that the second hypothesis (H2), which states that Village Original Income has a significant effect on Village Spending, is "rejected".

Village original income has no effect on village spending, this is due to the relatively small village original income budget of each village. So the village's original income funds are only realized for needs with a small budget such as village maintenance, government spending, and other needs with an adequate budget. If the village's original income is not used in one fiscal year, it will be kept in the RKD (Village Account) for village needs in the following fiscal year or if necessary, which causes a negative impact resulting in this insignificant negative effect. The unstandardized sign which has a negative meaning indicates that the observed village has small original village income. This research is supported by the results of previous researchers, Elan Eriswanto et al (2022), Novemia Nanda (2019), and Reina Shafira Murti (2018) that the village's original income has no significant and negative effect on village spending. These results contradict the research conducted by Sulistiyoningtyas, et al. (2017) that the village's original income has a significant positive effect on village spending.

CONCLUSION

1. Village Fund Allocation (ADD) has a positive and significant effect on village spending in Rilau Ale District, Bulukumba Regency. The higher the number of village government programs in development efforts using financing originating from central and regional balancing funds (UU No. 6 of 2014 concerning Villages), the higher the results of financing using village allocation funds used for all areas of financing. Thus, the hypothesis which states that village fund allocation has a significant effect on village spending can be proven.

2. Village Original Income (PAD) has no effect on village spending in Rilau Ale District, Bulukumba Regency. Related to the results of observations and observations on village financial reports on village spending, this occurs because the village's original source of income from business and self-help as well as village tourism object levies is not developed and utilized optimally, resulting in a lack of income from village original income, which is only enough to be used to supplement the regular income of the Village Head and his apparatus. The hypothesis which states that the village's original income has a significant effect on village spending cannot be proven.

Suggestion

The results of this study can be used by various parties, especially those related to the issue of Village Financial Reports. Some suggestions from researchers, namely:

- 1) The research data does not only use 1 sub-district, so that it can reflect the condition of the Bulukumba Regency government as a whole and can also be compared between districts.
- 2) For future researchers, it is better to add other variables in order to know more about other factors that affect village original income.
- 3) The Rilau Ale District Government must utilize village fund allocations to improve people's welfare and reduce the level of poverty.

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EFFECTIVENESS OF IMPLEMENTING RURAL INFRASTRUCTURE DEVELOPMENT PROGRAM IN MAMUJU DISTRICT (CASE STUDY OF BONEHAU VILLAGE, BONEHAU SUB-DISTRICT)

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ABSTRACT

The Effectiveness of the the Implementation of the Village Infrastructure Development Program in District Mamuju (Case Study of Bonehau Village in Bonehau District). Major Study Program of Economic Development, Faculty of Economics and Business, Muhammadiyah University of Makassar. Mentored by Advisor I Muchriana Muchran and Supervisor II A.Nur Fitrianti This study aims to determine the effectiveness Implementation of development programs infrastructure village in Village Bonehau Subdistrict Bonehau Regency Mamuju. The Type of research that used in this research is qualitative research. The author assesses the effectiveness indicators based on and is carried out through interview techniques, literature study, and observation. While the analysis technique uses data reduction, data presentation and conclusion drawing. The results of this study is concluded that realization or implementation of infrastructure development programs in the Bonehau village was running well, effective and walk with good as well as conducted and resolved appropriate time.

Keywords: *Effectiveness, Rural Infrastructure, Development*

INTRODUCTION

Indonesia is the largest archipelagic country in the world and also the 4th largest country with the largest population in the world, so Indonesia is often faced with various social problems, such as poverty and lack of infrastructure. The problems of lack of infrastructure and poverty in Indonesia are relatively numerous in rural areas, especially in remote and underdeveloped areas which suffer the most from these problems. This is contrary to the preamble of the 1945 Constitution, one of which mandates that "Promote public welfare and educate the nation's life". Which means that poverty is the responsibility of the State, what is meant here is the government of the country itself. To help realize people's welfare and educate the nation's life, it is necessary to have facilities that can support it, such as infrastructure.

Infrastructure limitations have been a long-standing problem faced by rural areas, especially in rural development. To deal with infrastructure problems should be handled based on needs and effectiveness. The meaning of needs is that the infrastructure to be built should be in accordance with what the community needs and will later be related to usability issues. If the infrastructure is built according to the needs of the village community, the use of the infrastructure development will be in accordance with the needs of the village community.

The effectiveness of development is a measure of the achievement of targets or goals that have been previously set. In connection with the effectiveness of this development, the support

and assistance from the community in developing the village itself is very significant. Where, the community must participate and be given sufficient trust and authority in managing their village households. For this reason, community participation is needed to support the success of the development program.

Village development is an effort to improve the quality of life and life for the greatest welfare of the village community. In rural development, infrastructure is an important element in supporting village progress. The underdevelopment of various infrastructure developments greatly affects the limitations of village communities in communicating, producing and accessing information, especially in supporting the needs of village communities. This is a barrier to access and limited ability. One example is inadequate physical access due to poor infrastructure such as roads. Poor road construction will hinder the activities of rural communities to the surrounding economic and industrial centers, limit the marketing of the products they produce, or can also hinder tourist travel if the area has attractive tourist objects. Moreover, the limited availability of an adequate road network will also reduce the attractiveness of both local and foreign investment (Arsyad, Lincoln et al, 2011, p.10).

In Indonesia, the implementation of development down to the rural level continues to be developed, both carried out by the central government and the district/city governments. Mamuju Regency is one of the districts that considers that the village is a potential basis for the development of the people's economy. Mamuju Regency since 2003 has become a new autonomous region in the province of West Sulawesi. Mamuju Regency has considerable agricultural potential both managed by companies and managed by the community and overall this potential is spread over 59 villages and 4 sub-districts in 12 sub-districts. However, in 2009 the development of regional development with the potential of natural resources and social culture owned by this area has not been able to prosper and prosper the rural community. This is indicated by the presence of 24,224 people or as many as 6,056 Target Households and or around 17.63 percent of the Mamuju population living below the poverty line.

One of the obstacles in rural development is the underdevelopment of infrastructure development which results in limitations for the community in communicating and accessing information even though it is now entering the modernization era. Improper road infrastructure will hinder activities in the economic aspect, because roads are physical access or as a link in all activities on various fronts. In addition, the road is a very vital means of transportation when viewed in terms of its function. Roads as a link between regions (village), can also be a means to expedite the economy in the area so that an area grows and develops. In this case, the government is planning a program in the form of infrastructure development in rural areas, so that the physical aspects that hinder activities in the economic center as a means of expediting the economy of a region.

Village development aims to improve the quality of human resources, including creating a climate that encourages the growth of village community initiative and self-help. The rural population is a potential human resource that has a dual role, namely as an object of development and at the same time as a subject of development. It is said to be the subject of development because some people in rural areas, in terms of quality, still need to be empowered. On the other hand, as a subject of development, the rural population plays a very important role as a determining force (actor) in the process of rural development as well as national development.

Apart from that, the problems that make infrastructure development not carried out properly are due to a lack of care from both the village government and the community regarding development matters which are only based on the short term, not looking at the existing long term, for example the construction of concrete rebates that have been damaged but there is no recovery or repair. back on the road in the area. Therefore the researcher took the research title regarding "Effectiveness of Implementation of the Rural Infrastructure Development Program in Mamuju Regency (Case Study of Bonehau Village, Bonehau District)".

LITERATURE REVIEW

Effectiveness

The word effective comes from English, namely effective which means successful or something that is done successfully. Popular scientific dictionaries define effectiveness as the accuracy of use, results for or support goals. According to Gibson et.al (Bungkaes, 2013: 46) the notion of effectiveness is an assessment made in relation to individual, group and organizational achievements. The closer their performance is to the expected performance (standard), the more effective they are judged to be.

Ravinto (2014: 11) states that effectiveness is how well the work is done, the extent to which people produce output as expected. That is, if a job can be completed according to plan, both in terms of time, cost and quality, it can be said to be effective. To determine the effectiveness of an activity requires knowledge of how to measure effectiveness. Sumaatmaja (2006:42) argues that "measurement of effectiveness in general can be seen from the results of activities in accordance with processes that do not waste time and energy". From this opinion, it appears that basically the measuring instrument for effectiveness lies in the time spent in implementing it, the staff implementing it and the results that have been obtained.

Steers (1985:6) says that "effectiveness is judged by the measure of how far an organization succeeds in achieving the goals it deserves to achieve". The theory above is reinforced by Martani Huseini (1987) who states that, "The goal achievement approach uses goals and objectives as a measure of organizational effectiveness. If the goal is stated as a state that the organization wants to achieve in the future, the goal can be described as an intermediate goal that is more operational in nature. In that sense, goals can be interpreted as organizational goals, both long-term and short-term goals, also include the goals of the entire organization or the goals of a particular part of the organization. Meanwhile Sedarmayanti (2009:109) defines the concept of effectiveness as a measure that gives an idea of how far the target can be achieved.

Based on the definition or understanding of effectiveness above, it can be concluded that effectiveness can be known through the achievement of predetermined goals or objectives. Therefore an activity is said to be effective if the resources used (facilities and infrastructure and other resources) can be balanced with the benefits and results obtained. Based on the theories used above, what is meant by effectiveness in this paper is the level of achievement of

goals or targets from the implementation of a program or activity carried out by government organizations to improve people's welfare in general.

Implementation

Mazmanian and Sebatier quoted in Solihin Abdul Wahab formulate the implementation (Implementation) process as follows: "Implementation (Implementation) is the implementation of basic policy decisions, usually in the form of laws, but can also take the form of orders or decisions of important executive bodies or decisions 15 Justice. Usually it can be said that the decision identifies the problem to be addressed, clearly states the goals or objectives to be achieved and various ways to structure the implementation process. This process immediately after passing through certain stages, usually starting with the ratification of the law, then implementation by the target group. The real impact whether desired or not from the results of the implementation and finally important improvements (efforts to make improvements).

Implementation is an activity or effort carried out to carry out all the plans and policies that have been formulated and determined, equipped with all the needs, tools needed, who is implementing it, where the implementation starts and how it must be carried out, a process of a series of activities follow-up after the program or policy has been established, which consists of making decisions, strategic and operational steps or policies to become reality in order to achieve the goals of the program that were originally set.

Village Development

Development consists of physical and non-physical development. Physical development is development that can be felt directly by the community or development that is visible to the eye (Kuncoro, 2010: 20) physical development, for example in the form of infrastructure, buildings, public facilities. While non-physical development is a type of development that is created by the encouragement of the local community and has a long period of time (Wresniwiro, 2012) examples of non-physical development are in the form of improving the economy of rural people, improving public health (Wresniwiro, 2012).

Village development based on Law Number 6 of 2014 concerning Villages article 1 paragraph 8 is an effort to improve the quality of life and life for the greatest welfare of the village community. Then based on Law Number 6 of 2014 concerning Villages article 78 paragraph 1 concerning Villages it is explained that: Village development aims to improve the welfare of village communities and the quality of human life and reduce poverty through meeting basic needs, developing village facilities and infrastructure, developing local economic potential, as well as sustainable use of natural resources and the environment.

According to Khoirah & Meylina (2018) in Mulyadi (2019, pp. 69–70), village development is a form of public policy implementation that is in contact with the community and is felt directly by the community, especially regarding village financial assistance which is a government policy in the framework of increase the acceleration of rural development. Regional, urban and rural development is an integral part of national development, where the village is the place where the majority of Indonesian people live. Therefore village development has an important role in the implementation of development which is based on

the trilogy of development, namely the distribution of development and the results lead to the creation of social justice for all people, fairly high economic growth and healthy and dynamic national stability.

Infrastructure

Infrastructure is defined as basic facilities or structures, equipment, installations built and required for the functioning of social systems and community economic systems (Grigg, 2000 in Kodoatie, R.J., 2005). The infrastructure system is the main supporter of the social system and economic system in people's lives.

Sumarto (2010: 84) says that infrastructure has a very important role in the economic system. The better the condition of the infrastructure, the better the effect on the economy. Infrastructure is the lifeblood of the economy that determines the smooth running of economic activities, including the people's economy. If the condition of infrastructure such as roads, irrigation canals, telecommunications and other infrastructure is bad, then do not expect economic development to run as expected. In this case, building infrastructure also means building the economy, which is oriented towards the level of people's welfare.

In this case, building infrastructure also means building the economy, which is oriented towards the level of welfare. The efforts made by the Indonesian government in developing rural areas, namely by increasing self-help (traditional) villages to become self-sufficient (advanced) and self-sufficient (transitional) villages, this is realized through increasing socio-economic activities and building the facilities and infrastructure needed by a village.

Rural infrastructure has a very important role in an economy, apart from that infrastructure which is access to all activities in each region must be able to bridge every economic activity in an area, especially rural areas. The link between infrastructure and the level of welfare of a village can be seen from the extent to which the condition of the infrastructure in rural areas, if infrastructure in rural areas is truly effective, this will be accompanied by a fairly good level of welfare.

RESEARCH METHODS

This type of research uses qualitative research methods. Qualitative research is research that aims to provide a clear description of a phenomenon or social reality with respect to the problem under study (Moleong, 2005:6). The form of research is field research, namely research that emphasizes the use of primary data obtained through interviews with informants regarding the focus of research so that they can find a certain scope.

This study aims to clearly describe the level of effectiveness in implementing rural infrastructure development programs in Bonehau Village, Bonehau District, Mamuju Regency.

RESEARCH RESULT

Bonehau Village is one of 9 villages in Bonehau District, Mamuju Regency, West Sulawesi, which is located approximately 60 km from Mamuju, the capital of West Sulawesi. Bonehau Village has an area of 168.84 km² with a population of 1934 people in 2022 with a density of 16 people/km². Source: Bonehau Village office archives

Administratively Bonehau Village consists of 10 hamlets including Lattibung Hamlet, Takkesanga Hamlet, Tiwo Hamlet, Tomaba I, Tomaba II, Talondo Barat, Talondo Timur, Talondo Kondo, Pabettengan I and Pabettengan II. In general, most of the Bonehau Village area is used as agricultural land and by the local community, villages, government facilities, educational facilities, and religious infrastructure.

Bonehau Village Vision and Mission

Every government, both on a national scale down to the village, must have their own vision which is used as an ideal picture for the future of the area based on human potential and the potential of the area's natural wealth, and Bonehau Village is no exception. Bonehau Village has a vision, namely "The creation of an intelligent, independent, religious and civilized Bonehau village community". In an effort to realize the vision that is being carried out, Bonehau Village also establishes missions that aim to be the direction for the government of Bonehau Village itself, which include:

- 1) Improving the quality of educational facilities and educational assistance for generations.
- 2) Creating and increasing agricultural and livestock production.
- 3) Realizing the availability of adequate public facilities and infrastructure
- 4) Improving the degree of public health and the environment.
- 5) Encouraging the progress of the micro, small and medium enterprise sector.
- 6) Realizing tourism-aware community awareness.
- 7) Improving educational, religious, socio-cultural and sports development activities.
- 8) Realizing public awareness about the importance of Customs and upholding unity and oneness.

Demographic Conditions of Bonehau Village

As explained by the Indonesian Central Bureau of Statistics in 2022, residents are all people or individuals who have lived in the territory of Indonesia for 6 months or more and those who have been domiciled for less than 6 months but intend to settle down. Then the growth rate is a number that shows the percentage of population growth in a certain period of time. While population density is the ratio of the number of inhabitants per square kilometer. The population and population growth rate in Bonehau Village can be seen in the following table:

Table 1. Bonehau Village residents from 2019 to 2022

Hamlet	Years			
	2019	2020	2021	2022
Lattibung	163	186	195	222
Takkesanga	132	153	191	226
Tiwo	117	134	154	170
Tamalea I	84	112	123	140
Tamalea II	121	148	167	189
Talondo Barat,	136	175	198	238
Talondo Timur	118	135	157	170
Talondo Kondo	184	229	275	319
Pabettengan I	178	237	282	314
Pabettengan II	93	126	142	172

(Source: Bonehau Village office archives)

Based on the table above, from 2019 to 2022 it can be seen that the population growth rate occurred in all inner hamlets in Bonehau Village with varying growth rates. The highest number of residents until 2022 is in Talondo Kondo hamlet with a population of 319 people, while the lowest is in Tamalea 1 hamlet with a population of 140 people.

Bonehau Village Development Planning

In preparing development planning, Bonehau Village bases development planning on the active involvement of the community in democratic deliberations through village meetings (MusDes). The results of the MusDes were then set forth in the Village Medium Term Development Plan (RPJMDes) and the Village Government Work Plan (RKPDDes) for Bonehau village. villages to be channeled through the village government program itself.

Implemented Programs

The following is the Bonehau Village infrastructure development program that was realized from 2018 to 2021.

Table 2. Bonehau Village Infrastructure Program 2018-2021

Num	Program Name	Hamlet	Amount of funds	Processing time
1	Multipurpose Hall	Pabettengan I	Rp. 200.700.000	2019
2	Discount Concrete	Pabettengan I	Rp. 204.800.000	2018

3	Discount Concrete	Tiwo	Rp. 58.450.000	2018
4	Discount Concrete	Lattibung	Rp. 62.080.000	2018
5	Discount Concrete	Tamalea II	Rp. 185.220.000	2018
6	Discount Concrete	Talondo Kondo	Rp. 365.670.000	2018
7	Water tunnel	Tamalea I	Rp. 33.260.000	2018
8	Wooden Bridge	Tamalea I	Rp. 21.305.000	2018
9	Discount Concrete	Pabettengan II	Rp. 198.460.000	2019
10	Discount Concrete	Takkesanga	Rp. 136.289.000	2019
11	Discount Concrete	Talondo Kondo	Rp. 63.479.000	2019
12	Discount Concrete	Talondo Timur	Rp. 139.559.000	2019
13	Plat dekker	Talondo Kondo	Rp. 17.332.000	2019
14	Rehab air bersih	Lattibung	Rp. 30.180.000	2019
15	Rabat beton	Pabettengan I	Rp. 167.372.000	2020
16	Flat cover	Talondo Kondo	Rp. 17.362.000	2020
17	Dry floor	Pabettengan I	Rp. 85.321.000	2020
18	Dry floor	Talondo timur	Rp. 78.965.000	2020
19	Dry floor	Lattibung	Rp. 81.283.000	2021
20	Clean water rehabilitation	Takkesanga	Rp. 32.300.000	2021
21	Farmer Street	Takkesanga	Rp. 67.125.000	2021

DISCUSSION

The implementation of the infrastructure development program in Bonehau Village was all carried out and completed on time and also the implementation of the development program was of course appropriate for the people of Bonehau Village, because through this development the people of Bonehau Village felt very helped and the program was very beneficial for all the Village community Bonehau. Some of the development programs that have been carried out include the construction of roads or concrete rebates in each hamlet, multipurpose halls, dekker plates, culverts, drying floors for cocoa or rice, wooden bridges and rehabilitation of clean water facilities.

Planning for the infrastructure development program in Bonehau Village is the village government, in this case the village head and his staff, the BPD (Village Supervisory Agency)

and the Bonehau Village community itself. The thing that underlies the implementation of development in Beonehau Village is the needs of the community itself. For the village head and his staff, the development of Bonehau village infrastructure is part of his responsibility as the village government and his dedication to the community.

The infrastructure development that was carried out was on time according to the year it was planned, although in some cases the implementation had stopped due to the diversion of Village funds to other needs according to the direction of the central government. Furthermore, according to the informant, infrastructure development is right on target because development refers to the urgency of the community's infrastructure needs and the work is carried out on a self-managed basis. This was also corroborated by statements from two informants who are residents of Bonehau Village. One of them is Mr. Hendrik Tanduli who is a resident of Bonehau Village. According to him, the development that was carried out was on time based on the results of the village meetings, besides according to an informant, the development that was carried out was right on target because it prioritized the needs of the community, especially breeders and planters/farmers.

The implementation of the Bonehau Village infrastructure development program has fulfilled the elements of timeliness, infrastructure development carried out in accordance with the planning time. In addition, the implementation of the Bonehau Village infrastructure development program has also been effective because the implementation of development is based on the urgency of the needs of the community's own facilities. the hamlet head prior to holding the village meeting. The implementation of this socialization has been carried out properly and correctly and the community is also very interested in the program considering that infrastructure development is based on the urgency of community needs and for the progress of Bonehau village itself.

In preparing the development plan, the village government involved the BPD and the community in deliberations to develop a development program to be implemented in Bonehau village. Meanwhile, in the implementation of infrastructure development, the parties involved are the Bonehau village community itself as well as experts from village assistants. Based on the information provided by Mr. Imran as the village secretary of Bonehau, starting from the planning for infrastructure development to the implementation of the development itself cannot be separated from the active involvement of the community. This is proven through the socialization process before the village meetings are held, in which the village apparatus will absorb the aspirations of the community regarding infrastructure needs in each hamlet. As for the process of working on infrastructure in Bonehau village, the community is also directly involved in the work accompanied by village assistants as experts.

The government of Bonehau Village has met the indicators of integration in the implementation of the Bonehau Village infrastructure development program. These results are in line with the results of research conducted by Aprilia Olbata (2018), entitled *The Effectiveness of Rural Development Implementation in Kauneran I Village, Sonder District*, which states that the integration indicators here are measurements of procedures and the level of ability of village government organizations to conduct socialization of rural development programs. in the village.

The implementation of the Rural Infrastructure Development Program starts from the stage of absorbing community aspirations carried out by the hamlet head in each hamlet, then the community's proposals are summarized and then brought to the village meeting. During village meetings the results of community aspirations regarding infrastructure development will be weighted according to their respective urgency, then infrastructure programs will be arranged based on priorities and will be realized further based on the planning schedule.

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Some of the obstacles that have become obstacles in the infrastructure development process in Bonehau village are poor road access, especially during the rainy season, as well as the location where material is taken which is quite far away so that it costs a lot. The positive impact of infrastructure development in the village of Bonehau Access is that the community becomes more fluent, thereby facilitating the community's economic, educational and religious activities.

CONCLUSION

Based on the results of the research conducted by the researchers, it can be concluded that the infrastructure development program in Bonehau village has met three indicators of effectiveness, namely goal attainment, integration and adaptation. In terms of indicators of achieving goals, the implementation of the infrastructure development program has been carried out in a timely manner based on the planning schedule and has been right on target because the implementation of the infrastructure development program is based on the urgency of the infrastructure needs of the people of Bonehau village. The implementation of the infrastructure development program has also fulfilled integration indicators, this can be seen from the village government's outreach process to the community in the form of absorbing community aspirations and the community's active involvement in village meetings. In addition, the implementation or work of the program uses labor from the community, as well as supervision from the community itself. For the third is an adaptation indicator. Based on what the researchers got during the research, the planning and implementation of infrastructure development in Bonehau Village has been carried out in stages in accordance with the provisions of the results of the deliberations. In addition, the infrastructure development in Bonehau Village can be grouped effectively because seen from the past four years, development has increased, including access to transportation, educational facilities and other infrastructure, because the government is carrying out a development strategy that focuses on the urgency of the community's own infrastructure needs.

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THE STRATEGY TO IMPROVE THE QUALITY OF HUMAN RESOURCES FOR SMALL AND MEDIUM ENTERPRISES (SME) IN DEVELOPING THE CREATIVE ECONOMY IN BULUKUMBA REGENCY, SOUTH SULAWESI INDONESIA

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ABSTRACT

This study aims to identify and analyze strategies to improve the quality of human resources for Small and Medium Enterprises (SMEs) in developing the creative economy in Bulukumba Regency. Based on the lack of technical knowledge about production and distribution methods by SME perpetrators. This study quantitatively uses the SWOT analysis method (Strength, Weakness, Opportunity, threat) through a questionnaire to 50 sample SME perpetrators in Bulukumba Regency from February to March 2023. The result of this study indicates that improving the quality of human resources for Small and Medium Enterprises (SMEs) affects the development of the creative economy. The SWOT analysis shows that the strategies that can be carried out are 1) SO strategy: increasing human resource skills, creation and innovation through training and product socialization and increasing promotional activities through online and offline media. 2) WO Strategy, namely by developing cooperation with other business actors and participating in entrepreneurial activities from the government and the private sector, 3) ST Strategy, namely by increasing innovation in packaging SME products to be developed into creative businesses and maintaining product quality. 4) WT strategy: providing excellent customer service and displaying attractive products, increasing innovation in packaging SME products to be developed into creative businesses and maintaining product quality. 4) WT strategy: providing excellent customer service and displaying attractive products, increasing innovation in packaging SME products to be developed into creative businesses and maintaining product quality. 4) WT strategy, namely by providing an excellent service to customers and displaying attractive products.

Keywords: *Human resources, SME, creative economy, Indonesia, South Sulawesi*

INTRODUCTION

Micro, Small and Medium Enterprises (MSMEs) are a type of business that significantly contributes to economic growth in Indonesia. This is because MSMEs support the socio-economic progress of the community, support employment, and help distribute income. Because of their incredible ability to drive community economic activities and the primary income source for most people, MSMEs have a significant role in advancing people's welfare (Budiarto, 2019: V).

Therefore, micro, small and medium enterprises (MSMEs) need qualified Human Resources (HR) to be competitive. Human Resources (HR) is one of the most critical factors in the development of business units. Because it is Human Resources that play an essential role in the operation of a business, starting from the production process to the marketing process,

good quality, creative and innovative human resources are needed so that the business being carried out can continue to survive in the market competition.

MSME activities in each region have used the creative economy system. The creative economy is a new economic wave born at the beginning of the 21st century. This new economic wave emphasizes intellectual property as a property that can create money, employment opportunities, income, and wealth. The essence of the creative economy lies in the creative industries, namely industries driven by creators and innovators. The secret to the creative economy lies in creativity and innovation (Andri Priadi et al., 2020)

Bulukumba is one of the regencies located in the southern part of South Sulawesi Province. Bulukumba Regency has a cultural heritage that can be developed into a creative industry. This can stimulate the birth of creative economy actors to contribute to the economy and increase national and global competitiveness to achieve sustainable development. Along with the times, creative economic activities in Bulukumba Regency are experiencing a significant increase. This situation is in stark contrast to three years ago (Source: Disparpora)

Table 1.1 Development of MSMEs 2019 – 2022

Type	Unit	2019 year	2020 year	Year 2021	Year 2022
MSMEs	units	67	80	77	100

From the table above, it can be seen that MSME actors based on the creative economy in 2021 have experienced a decline due to the impact of the Covid-19 pandemic, which has had an extraordinary effect and has resulted in many business sectors being unable to move. From 2019 to 2022, the number has increased because, in the past, business actors tended to be more conservative in carrying out economic activities. Lack of technical knowledge about production and distribution methods has hampered creative economic activities. There are several obstacles faced by business actors, such as product packaging that still uses ordinary plastic without branding labels or food composition. Indeed, consumers need help finding out about the product purchased.

THEORETICAL BASE

Human Resources

According to (Mangkunegara, 2020) states that: "Human Resources (HR) is a planning, organizing, coordinating, implementing and supervising procurement, development, providing remuneration, integrating, maintaining and segregating workforce in order to achieve organizational goals".

Micro small and Medium Enterprises

The definition of MSMEs in Article 1 of the MSME Law Number 20 of 2008 Agustina in her book (2019:84) says that:

- a. Micro business is a certain type of business that is controlled by an organization or an individual who meets the micro business requirements regulated in the law
- b. Small Business is a productive economic activity that is carried out independently by a person or business entity that is not an affiliate, subsidiary, or business branch that is owned, controlled, or integrated.
- c. Medium enterprises are productive economic activities carried out independently by individuals or business entities.

Creative Economy

According to (Esti, 2020) "the creative economy is the potential (ideas and ideas) that contain creativity and innovation to increase the economic value of products, so as to be able to bring prosperity".

As quoted from the official website of the Ministry of Tourism and Creative Economy, there are seventeen sub-sectors of the creative economy, namely: 1) Crafts, 2) Performing Arts, 3) Product Design, 4) Fine Arts, 5) Music, 6) Interior Design, 7) Fashion, 8) Culinary, 9) Film, Animation and Video. 10) Photography, 11) Visual Communication Design, 12) Television and Radio, 13) Game Development, 14) Architecture, 15) Advertising, 16) Publishing, 17) Applications

RESEARCH METHODS

The approach taken in this research is to use a quantitative approach using a SWOT analysis. The location of this research is in Bulukumba Regency. The time of the research was conducted from February to March 2023. The data sources used are primary data and secondary data. The population in this study are MSME actors in Bulukumba Regency. The sample in the study was 50 (fifty) MSME business actors. Sampling in this study using the slovin formula. To collect the data needed in this study, the researchers used a questionnaire. In this study, 50 (fifty) questionnaires were distributed based on the research sample.

RESULTS AND DISCUSSION

Simple Regression Analysis

In research there are two research variables, where independent variable (improving the quality of MSME human resources) with the dependent variable (developing a creative economy).

From the output coefficients it is known that the constant value (a) is 0.498, while the value of improving the quality of MSME human resources (b/regression coefficient) is 0.358, so that the regression equation can be written:

$$Y = a + bX$$

$$Y = 0.498 + 0.358 X$$

This equation can be translated:

- A constant of 0.498 means that the consistent value of the constant variable is 0.498
- The regression coefficient X of 0.358 states that for every 1% increase in the value of improving the quality of MSME human resources, the value of Developing a Creative Economy increases by 0.358. The regression coefficient is positive, so it can be said that the direction of the influence of variable X on Y is positive.

Hypothesis testing

The results of hypothesis testing were carried out to prove that there was a relationship between all the variables in this study. Hypothesis testing is a temporary answer to the problems found in research and is a presumption that must be proven true according to the researcher's temporary opinion.

1. Test the Coefficient of Determination

Based on the table above, it explains that the magnitude of the correlation/relationship (R) value is equal to 0.741. From this output, the coefficient of determination (R Square) is 0.549. This implies that the effect of the independent variable (Improving the quality of MSME HR) on the dependent variable (Developing a Creative Economy) is 0.549 or 54.9%, while the rest (100% - 54.9% = 45.1%) where it can be explained that the rest 45.1% is influenced by other variables outside this model

2. Partial Test (t test)

Based on the results of the table above, the significance value in the table above obtained a significance value of $0.001 < 0.05$ (probability $\alpha = 5\%$ or 0.05) or based on a comparison of the calculated t value with t table obtained t calculated value of 6.231 > t table value of 2.011 , it is concluded that H is accepted, meaning that improving the quality of MSME human resources has a positive effect on developing the creative economy.

The t test is used to determine the effect partially (alone) of the independent variable, namely improving the quality of MSME human resources (X), on the dependent variable, namely developing a creative economy (Y). So the formulation of the hypothesis is:

- Based on the significance value (sig): from the Coefficients table a significance value of 0.001 < 0.05 (probability $\alpha = 5\%$ or 0.05) then there is an effect of the independent variable X (improving the quality of MSME human resources) on the dependent variable Y (developing a creative economy) or the hypothesis is accepted
- Based on a comparison of the calculated t value with t table: it is known that the t calculated value is equal to 6,231 > t table value of 2.011 It can be concluded that there is an influence of the independent variable X (improving the quality of MSME HR) on the dependent variable Y (developing a creative economy) or the hypothesis is accepted.

SWOT analysis

SWOT analysis is used to determine HR Quality Improvement Strategies for Micro, Small and Medium Enterprises (MSMEs) in Developing the Creative Economy in Kab. Bulukumba..

Internal Aspect

Internal analysis consists of two elements, namely strengths and weaknesses. In this study, these two elements were obtained from variable X (increasing MSME HR).

External Aspect

External analysis consists of two elements, namely opportunities and threats. In this study, these two elements were obtained from variable Y (developing a creative economy).

RESEARCH DISCUSSION.

1. Simple Regression Analysis

This study uses the independent variable improving the quality of MSME human resources and the dependent variable developing the creative economy through a questionnaire involving 50 respondents. The results of data processing through SPSS 25 state that the constant value (a) is 0.498 while the value for MSME HR quality improvement (b/regression coefficient) is 0.358, so the regression equation can be written:

$$Y = a + bX$$

$$Y = 0.498 + 0.358 X$$

With the regression coefficient X of 0.358, the value of Developing the Creative Economy increases by 0.358 and the regression coefficient is positive, so it can be said that the direction of the influence of variable X on Y is positive.

2. SWOT analysis

a. SO strategy;

1. Improving HR skills, creation and innovation by participating in training and socialization of MSME products to develop creative economy
2. Increasing promotional activities through online and offline media by involving reliable human resources in their fields
3. Deepen HR knowledge by communicating with people who are involved in the business world, both MSMEs and Creative Economy.

b. WO strategy;

1. Develop a forum for cooperation with other business actors to find out market information
2. Participate in entrepreneurial activities from both the government and the private sector
3. Adding knowledge related to the basic theory of products
4. Maximizing partnership activities with other business actors

c. ST Strategy;

1. Increasing innovation in packaging MSME products to be developed into creative businesses
2. Maintain and maintain product quality in order to compete
3. Using digitization in production

d. WT Strategy;

1. Providing excellent service for consumers
2. Provide an attractive product display

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Based on the results of the research and discussion that have been stated above, the following conclusions are drawn;

1. Testing simple regression analysis constant value (a) of 0.498, while the value of improving the quality of MSME human resources (b/regression coefficient) of 0.358 means The regression coefficient is positive, so it can be said that the direction of the influence of variable X on Y is positive.
2. Based on the partial test (t test) obtained a significance value of $0.001 < 0.05$ (probability $\alpha = 5\%$ or 0.05) or based on a comparison of the calculated t value with t table obtained t calculated value of $6.231 > t$ table value of 2.011, it is concluded that H is accepted, that there is an influence of the independent variable X (improving the quality of MSME human

resources) on the dependent variable Y (developing a creative economy) or the hypothesis is accepted.

3. Based on SWOT analysis namely strengths (strengths), weaknesses (weaknesses) which are internal factors and opportunities (opportunities) and threats (threats) as external factors, the results of the analysis obtained a value of 3.87 for internal factors and 3.90 for external factors. Then an internal external matrix analysis was carried out to obtain coordinate points indicating growth I with a concentration strategy through vertical integration.

Recommendations

From the conclusions obtained from this research, the suggestions that can be submitted by researchers as a complement to the results of this study are as follows:

1. To improve the quality of MSME human resources in Kab. Bulukumba needs full support from the government so that these activities can develop the creative economy
2. To develop the creative economy, reliable human resources who are well educated are needed.

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FOOD SECURITY IN MUSLIM COUNTRIES: LESSON FROM INDONESIA

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ABSTRACT

Food security is an issue that seems endless to discuss. Especially in Islamic countries that are often underestimated by developed countries. In fact, not all Islamic countries are in that phase. Therefore, the study to see the condition of food security is very important. The data analyzed consisted of 79 scopus journals processed with the Nvivo 12 plus software application to get the coding results automatically. This research was conducted for the purpose of seeing the extent of food security literature in Indonesia. The results showed that Indonesia is still at a sufficient level of food security in 2022 and will continue to improve in 2023, the efficiency of well-distributed zizwaf will strengthen food security, and halal branding of food products is a branding of product quality. The key to food availability is good cooperation between the government and the community, by supporting the use of halal products and also equal distribution of food supply.

Keywords; *Food Security, Muslim Country, OIC*

INTRODUCTION

The concept of *food security* began to develop in 1943 when the *conference of food and agriculture* was held which launched the concept of *secure, adequate and suitable supply of food for everyone*. Food becomes a primary need for the community that must be fulfilled by each individual as their own rights. The definition of food security according to Law No. 18/2012 on Food is "the condition of the fulfillment of food for the state to individuals, which is reflected in the availability of sufficient food, both in quantity and quality, safe, diverse, nutritious, equitable, and affordable and does not conflict with religion, beliefs, and culture of the community, to be able to live healthy, active, and productive lives in a sustainable manner". According to Oxfam (2001) food security is a condition when: "everyone at all times has access to and control over sufficient quantities and good quality food to lead an active and healthy life. Two meanings are included here: availability in terms of quality and quantity and access (the right to food through purchase, exchange or claim). According to Chung et al. (1997) food security consists of three pillars: availability, access and utilization.

Achieving stable and self-sufficient food security is not easy, as was the case during the Russia-Ukraine war where the food and security crisis affected the world community.

This statement is supported by the Indonesian Minister of Foreign Affairs, Retno Marsudi, who considers the number of food crises to be quite alarming. It is estimated that 179 to 181 million people in 41 countries will face a food crisis. Based on excerpts from the Global Report on Food Crises (4/5/2022) and GlobalData (2022) acute food insecurity will become increasingly worrying in 2022. This insecurity is especially prevalent in Afghanistan, Congo, Ethiopia, Syria and Yamana, which are experiencing prolonged conflicts. These countries will be at high risk of famine due to disruptions in the food supply chain caused by prolonged conflicts such as the Ukraine and Syria conflicts as well as rising food and fuel commodity prices caused by rising inflation.

In 2023, it is predicted that the increase in food disasters will increase. Reporting from kompas.com, the President of the Republic of Indonesia, Joko Widodo stated that the food crisis and hunger will threaten 345 million people in the world caused by climate change and world geopolitical conditions. The poor food condition is not only caused by the lack of food availability, but also by the poor regional distribution system. The distribution system offered by Islam as a fair, free and equitable distribution concept will make food welfare easier to achieve (Rahmawaty, 2010). Islam takes the middle way between socialism and capitalism, by giving absolute freedom and unlimited rights but must be in accordance with Islamic law and goals (Fadilla, 2016).

Philip Schleifer & Yixian Sun (2020) found that food security remains a blind spot in the literature on the impact of certification. As is the case in Bangladesh, it was found that around 65 percent of households are food insecure (Ali et.al., 2016). The accreditation of food insecurity that is often labeled to countries inhabited by the majority Muslim population is refuted by research conducted by Mukarrama, (2010) he stated that the Muslim community is generally at a sufficient level. Then what about Indonesia, where almost 90 percent of the people are Muslims? According to the Global Food Security Index (GFSI), Indonesia's food security index in 2022 was at 60.2, an improvement compared to the first two years of the pandemic. The GFSI 2022 food security index is measured based on four indicators, namely food *affordability*, *availability*, nutritional quality (*quality and safety*), and *sustainability and adaptation*.

Another research related to *food security* related to Islamic philanthropy was conducted by Sumai et al. (2019) where *zakat* is an alternative to reduce poverty and strengthen household food security in this country. With the receipt of *zakat* funds to *mustahik*, it will increase consumption power for *mustahik* to meet their daily needs. Apart from *zakat* and other efforts to improve food security, for example cooperation between countries in supplying and strengthening the food producing sector is also a variable that supports the improvement of food security (Farida, 2015). In cooperation between regions and countries, of course, a large intervention is needed from the government to formulate policies that help solve food security problems (Ramay, 2011).

RESEARCH OBJECTIVES

The objectives of this research are:

1. To identify the extent of research related to food security articles in Muslim countries.
2. To explore the issues discussed regarding food security in Muslim countries and the causes of food insecurity.

DATA AND METHODOLOGY

This research uses scopus indexed metadata with the keyword "Halal Security in Muslim countries and OIC" based on titles and abstracts with 79 selected articles that combine qualitative methods with descriptive statistics using NVivo 12Plus. NVivo is one of the most popular quality data management programs today and has its roots in NUD*IST. One of NVivo's strengths is its high compatibility with research design. The software is methodologically specific and works well with various qualitative research designs and data analysis methods, such as Discourse analysis, *grounded theory*, conversation analysis, ethnography, literature review, phenomenology, and mixed methods (Zamawe, 2015). Meanwhile, VOSviewer was developed to build and view bibliometric maps (www.VOSviewer.com). VOSviewer can generate author maps or journal maps based on shared authorship data and co-occurrence keywords, that is, create author and keyword maps based on shared incident data. The program offers readers that the maps allow bibliometrics to be examined in detail (As-Salafiyah et al., 2021).

Finally, the data in Excel format was processed and analyzed using NVivo 12 Plus software to automatically utilize and separate the data in the file by sentences, paragraphs, or unique text strings through codes and VOSviewer to view the research mapping in detail.

RESULTS AND DISCUSSION

- Word Cloud



Figure 1. World Cluod

The analysis through word frequency aims to find the problem in the research by analyzing the highest repetition of the searched material. Frequently used words and terms in Figure 1 show the most frequently occurring words with automatic coding. Based on the results of word frequency from 79 scopus indexed publications with the keywords food security Muslim countries and OIC obtained from mapping and percentages calculated automatically with Nvivo12. The word with the highest frequency in published journals is food, followed by halal, security, and health. In addition, the automatic coding results also

show some other interesting terms such as malaysia, muslim, islamic, department, world, development, study, muslim, countries international, social and others.

- **Hierarchy Chat Abstract**

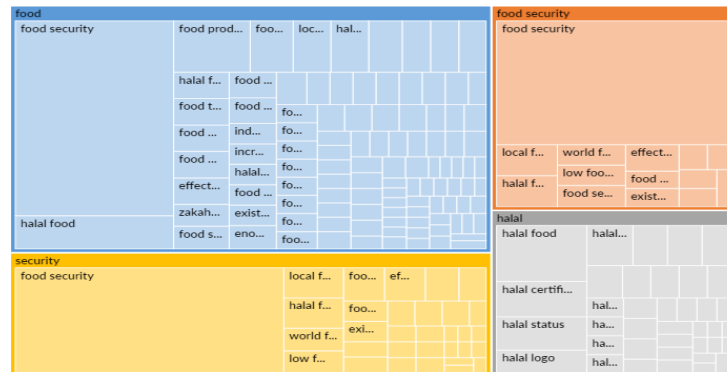


Figure 2. Hierarchy Chat Abstact

Based on the coding results, it automatically generates a herarchical section based on the abstract. The figure above presents several related words that often appear, including food, halal, product and food security. The word "food" has a more dominant portion than the others.

- **Hierarchy Chart by Title**

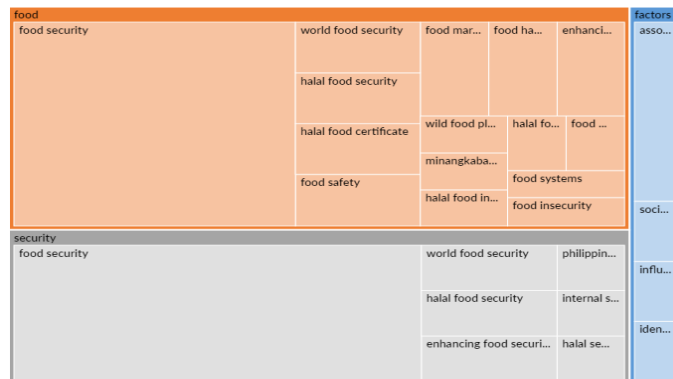


Figure 3. Hierarchy chart by title

Based on the results of the coding automatically generates a herarchy in the title that raises several relevant themes that often appear, including food security, world food security and factor security. Among the data coding graphs above, the word "food" has a larger box than the others.

- **Tree map**

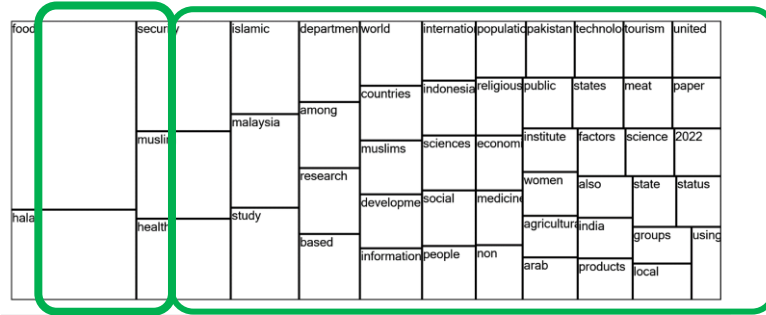


Figure 4. Tree map

The next tool presented from Word Frequency analysis is the tree map. A tree map is a chart that displays data in hierarchical order, a collection of words in square columns with different dimensions, sizes and shapes. The size of each square indicates the number of repetitions based on frequency and percentage. From the word frequency analysis in the form of a tree map produced from this analysis, it shows different aspects. From the word frequency analysis in the form of a tree map resulting from this analysis, it has shown 3 different aspects, namely:

- a. Security/ or availability is the main concern in groupings related to general topics. Among the words related to this topic are security
- b. Muslim groups are one of the highlights of food security studies.
- c. Impact of food security, this section discusses the impact of the discussion of this research, namely health and ability to learn.

- Cluster Analysis

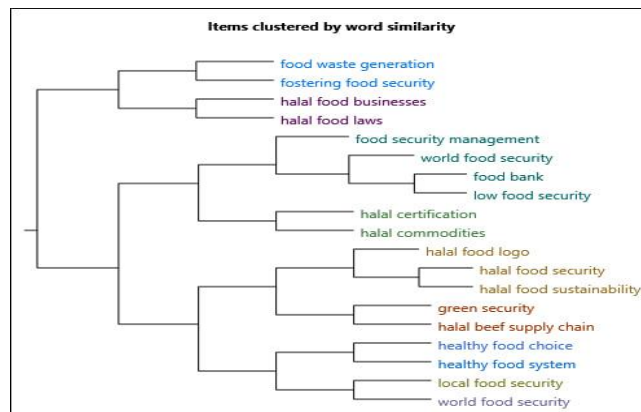


Figure 5. Cluster Analysis

Next is the analysis calculator diagram that shows the analyst's grouping, which is a technique used in exploring and visualizing patterns in the theme of food security in Muslim countries. In general, in scientific research by grouping sources or words that are linked automatically with software in the form of NVivo 12 based on titles and abstracts. This analysis is used to obtain comprehensive results so that it can determine the flow of research related to food security in Muslim countries. In the analysis, there are 3 main clusters that become general research lines that group words and their relationships:

- **Food Availability**

The lack of cooperation and synergy between the government and the people of the country is one of the factors that cause food vulnerability in these countries. Supply chain integration, such as internal integration and external integration practices, can minimize the risk of halal integrity (Ali, 2005). Another factor is the lack of accurate information and the existence of parties who take great advantage behind food vulnerability that causes negative impacts on consumers (Hilt et al., 2018).

Food insecurity accreditation itself is often labeled to countries inhabited by a majority Muslim population. This is contradicted by a study conducted by Mukarrama, (2010) he stated that the Muslim community in general is 84.6 (i.e. at the "sufficient" level). Then what about Indonesia where almost 90% of the people are Muslims? According to the Global Food Security Index (GFSI), Indonesia's food security index in 2022 was at 60.2, an improvement over the first two years of the pandemic.

- **Food security management and halal certification**

Food security management in Islam must be well thought out, institutionalized, checked for implementation, and fully implemented and maintained (Durairaj et al., 2019). To achieve good and evenly distributed food security management. So that there are no more food chain breaks at food supply posts for the community. This is supported by research conducted by Tseng (2022) which states that the most important indicators of a sustainable halal food supply chain consist of halal certification, halal supply chain trust, Islamic values, halal food safety.

The concept of halal and its certification has now begun to become familiar to the public, thus increasing awareness of halal product consumption. So this has spurred producers to understand the regulations and insights about halal food (Ratanamaneichat & Rakkarn, 2013 and Muslih, 2021). In line with this, the government also continues to strive to increase awareness of halal and thoyib product development as a support and provider of halal food to support food availability for the community and must be supported by adequate technology (Charty, 2018).

- **Food Quality**

Increasing Halal certification can indeed make the halal industry trusted around the world. Halal certification is a reference for people to buy and trust a product that will be consumed. Therefore, the role of the government, in this case the Culture and Tourism Office, the Indonesian Ulema Council, LPPOM MUI, and culinary entrepreneurs need to work together in providing halal food, (Putra, 2021) to increase the legitimacy of food security and support people to lead healthier lives (Mubasir 2013 and Mansour et al, 2021).

From the various discussions that have been reviewed above, we can categorize three important findings of food insecurity in Muslim-majority countries, with a study on Indonesia:

- (i) Indonesia is in a phase of food availability that is quite good compared to countries with a majority Muslim population.

- (ii) Good distribution management and assistance from zizwaf can help improve food security
- (iii) Halal food logos bring a new branding value to the public that guarantees the quality and process of the production of a particular product.

Indonesia as one of the countries with the largest Muslim population in the world is not included in countries with high food insecurity. However, it does not cover that there are still Muslim countries that have sufficient food availability for their people, such as Indonesia. Muslim countries that successfully implement zakat management and social policy instruments such as infaq, shodaqoh and also waqf can be a solution to help reduce the threat to food availability (Sumai et al, 2019).

As a Muslim country, of course the products that will be consumed by the people of Indonesia must be guaranteed halal and kethayyib. This is to ensure the availability, safety and health of the products that will be consumed by its people. To obtain halal standards currently includes the same criteria as internationally accepted food hygiene standards and emphasizes the potential use of the HACCP system for Halal assurance (Demirchi, 2020) so that it has more value and has a higher demand. Public understanding of the concept of halal and thayyib in food safety is very important. As Islam has regulated in such a way regarding food. Islam and Health go together in maintaining the sustainability of human life through healthy food, again halal and thayyib (Andriyani, 2019).

CONCLUSIONS

The research in this paper seeks to examine several studies related to *food* security by using socopus metadata processed using NVivo software. The results show that there are several terms that are closely related to food security, including food, health, security factors, Muslim Islam and also food safety. This shows that when food security cannot be separated from health and also factors that become criteria for achieving good food security which will have an impact on the health and productivity of the community.

The stigma of countries with low food security pinned to Islamic countries cannot be proven thoroughly that all Islamic countries are at that point. because there are still many Islamic countries that are still in the phase of having enough food security such as Indonesia. In addition, it is also undeniable that in developed countries there are still groups of people with food vulnerabilities that are not given special attention. With distribution management and also regulating the application of halal certification, the author concludes that it will have a major impact on improving the quality of food availability.

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SENTIMENT ANALYSIS OF HALAL MEDIA AND RECREATION TRENDS IN THE LAST 10 YEARS

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ABSTRACT

This research aims to examine trends in halal media and recreation in the last 10 years globally and is reviewed from scientific studies in the journal published Dimension. This research uses the sentiment analysis method from secondary data in the form of 106 papers published in the last 10 years, namely 2013 to 2023, then processed using Microsoft Excel 2019 and SentiStrength. The research results illustrate that the analysis of good (positive) sentiment is 45.3%, bad (negative) sentiment is 21.7%, and the rest has a neutral sentiment of 33%. The results of this discovery with sentiment analysis found that the trend of halal media and recreation in the last 10 years tends to have positive sentiments. From the results of this analysis, both positive, negative and neutral sentiments are challenges and opportunities for interested parties,

Keywords: Halal Recreation; Halal Media; Sentiment Analysis

INTRODUCTION

Islamic economics has an important role in the Indonesian economy and has grown rapidly to become one of the major players in the Indonesian financial sector. Globally, there are seven sectors of the Islamic economy that have experienced significant increases, such as the culinary/food industry, Islamic finance, the insurance industry, fashion/cosmetics, pharmaceuticals, media & recreation, and tourism. From these sectors, lifestyle Halal media and recreation is one focus that gets significant attention. The growth of halal media and recreation also continues to increase every year (Nur et al., 2021)

In 2019, Muslim spending in the halal industry continues to increase. The halal tourism sector is also one of the sectors experiencing rapid growth. In 2019, global Muslim spending on travel (excluding Hajj and Umrah) was around \$180 billion. The report predicts that this figure will continue to increase and reach around \$300 billion by 2026. The Halal media and leisure sector is also experiencing significant growth. In 2015, global Muslim spending on halal media and recreation reached \$189 billion, which is five percent of the global market of \$3.7 trillion. The report predicts that this growth will continue into the future. (Mastercard-CrescentRating Global Muslim Travel Index, 2019)

Based on this background, this research is the first attempt to examine the perceptions of the scientific literature on the theme of halal media and recreation. Among the benefits that might be obtained from this research is an understanding of the extent to which the portrait of the

evolution of perceptions of halal media and recreation research in the world of research is as illustrated by the selection of published articles. In addition, this study examines the metaanalysis of halal media and recreation research patterns. This research framework, part two, offers a comprehensive summary of the literature review. The third section describes this technique in depth. In the fourth section, the findings of the descriptive study are presented and reported. The final section of the paper provides a summary of the research.

LITERATURE REVIEW

Halal Lifestyle Theory

Lifestyle refers to the way a person uses, understands and appreciates material cultural objects in a particular social context. Lifestyle can also be considered as a symbol of the existence of these objects to show one's identity. In this case, lifestyle is a pattern of investment in various aspects of life (Pratama et al., 2019). One type of lifestyle that is popular is the Halal Lifestyle, which includes various components such as fashion, food and beverages, tourism or recreation, pharmaceuticals, cosmetics, Islamic finance, and halal media, among others.

Lifestyle

Halal focuses on the use of halal products in life, because they relate to the needs of human life. Halal lifestyle refers to a lifestyle that gives top priority to products that are considered halal and in accordance with human needs. In Islam, the halal lifestyle is considered as part of a strategy to achieve the desired life goals. Halal products must be useful, pure, safe, and in accordance with halal principles based on verses in the Qur'an such as QS. 2:172 and 2:168. The ultimate goal of a halal lifestyle is to achieve prosperity and prosperity, as explained in the Al-Qur'an Surah Al-Baqarah verse 2:201.

Social media



Figure 1. Data on Active Social Media Users in Indonesia

Recreation Concept in Islam

According to research by Alim and his colleagues in 2015, the concept of halal tourism must meet three criteria: it must have halal food facilities, washrooms that are friendly to the use of water, and prayer facilities; must have all facilities and services that support Islamic values and lifestyle, including fasting facilities and services during Ramadan; and a good option would involve eliminating non-halal activities, and providing recreational facilities and services according to sharia principles.

RESEARCH METHODS

In this study, metadata from Dimensions (<https://www.dimensions.ai>) was used to analyze data from published papers and scientific articles on halal media and recreation. The methodology used is a qualitative approach combined with descriptive statistics for publications about halal media and recreation.

The research data is the publication of papers on the theme of halal media and recreation. In selecting the database, dimensions indexed metadata were used with the theme "halal media and recreation" in the range of 2013 to 2023. In addition, Microsoft Excel 2019 was used to calculate sentiment maps for halal media and recreation research, and researchers used SentiStrength software which is commonly used in analytical research. sentiment. Next, metaanalyses were used to evaluate the impact of the selected research domains and reviewed, inter alia, the number of publications, most cited articles, authors and classification of journals on media and recreation research worldwide.

RESULTS AND DISCUSSION

Meta Analysis

Figure 3 shows the number of publications with the theme of halal media and recreation in the last 10 years. There were 106 articles published in the last 10-year period from 2013 to 2023 with 1 to 24 articles. Articles with the theme of halal media and recreation were most widely published in 2020, namely 24 articles, while the smallest number of publications occurred in 2023, namely 1 article, and only covered part of the whole considering that data collection was carried out in April 2023.

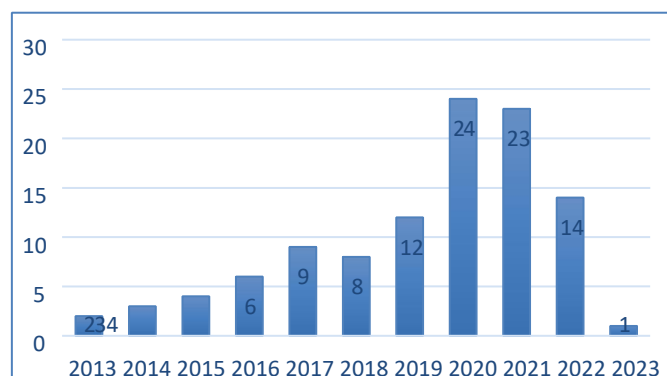


Figure 2. Number of Publications Per Year

The following are periodic articles on halal media and recreation:

Table 1. Classification of Journals

Focus Study	Total
Journal of Islamic Marketing	11
Journal of Islamic Economic Laws	4
Journal of Islamic Economic and Business	7
International Journal of Tourism Research	4
International Journal of Islamic Business Ethics	4
Review of Applied Management and Social Sciences	3

Table 2. Most Author Publications

Authors	Number of Publications
Mohamed M. Mostafa	5
Ali Feizollah	3
Ahmad Firdaus	2
Philip I Pearce	2
Jan May Soon	2

Sentiment Analysis

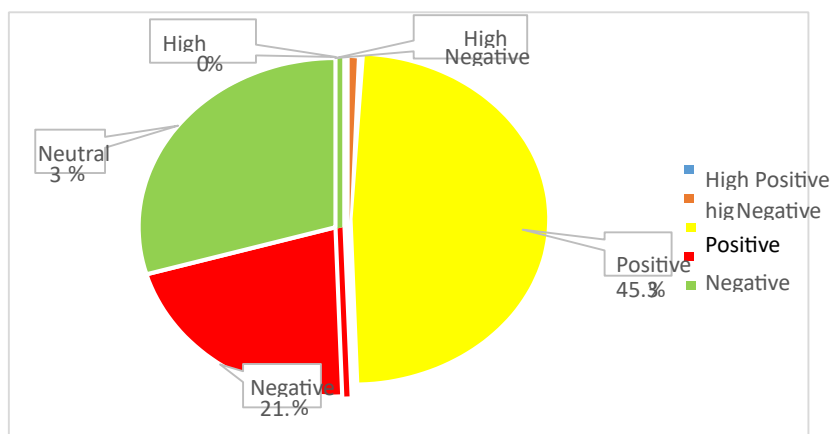


Figure 3. Analysis of Halal Media and Recreation Sentiment

Sentiment results are obtained from titles and abstracts taken from Dimension ai metadata. The results are sorted from very negative (-5) to very positive (5) intervals, with neutral 0. The score

is calculated by adding the sentiment score of each word listed on SentiStrength. From the figure above it can be seen that halal media and recreation has positive public sentiment of 45.3%, followed by Negative 21.7%, Neutral as much as 33%, High Positive and High Negative as much as 0%. This shows that most of the literature on halal media and recreation in the last 10 years has positive sentiments.

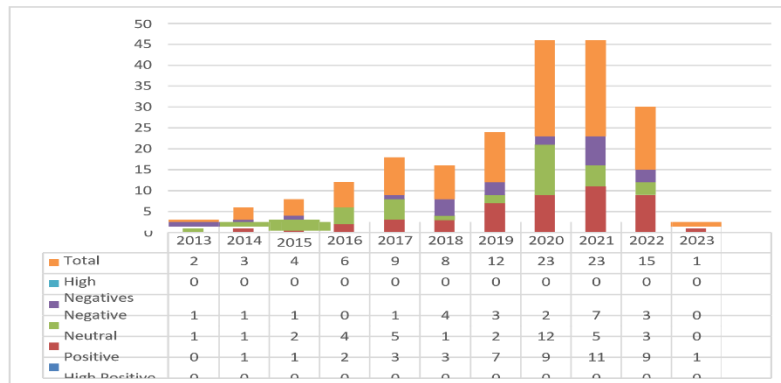


Table 4. Key Factors Affecting Sentiment

Positive	Negative
Recreation safety	Muslim minority countries
TrustMedia	Restriction
social	risk management
Satisfaction	Fake news
acculturation	-

CONCLUSION

This study aims to find out how scientific literature has developed with the theme of halal media and recreation in the last 10 years, namely 2013 to 2023, with 106 literatures equipped with Digital-Object-Identifier (DOI) indexed Dimension ai. In addition, this study includes a sentiment analysis of a comprehensive evaluation of interdisciplinary research related to halal media and recreation. The findings of this study in terms of bibliometric analysis show that the map of research development on the theme of halal media and recreation in the last 10 years, namely 2013 to 2023, has fluctuated.

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THE EFFECT OF GREEN ACCOUNTING ON COMPANY PROFITABILITY: AN EMPIRICAL STUDY OF INDUSTRIAL SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE

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ABSTRACT

This study aims to examine and analyze the effect *green accounting* which is proxied as environmental costs and environmental performance against *profitability*. The research object used is a consumer goods manufacturing company listed on the Indonesia Stock Exchange. The data collection method originates from the company's annual report published by the Indonesia Stock Exchange. Sample collection using *purposive sampling*. The number of samples is 17 consumer goods manufacturing companies listed on the Indonesia Stock Exchange for 2017-2021 Data analysis was carried out using Eviews (Econometric Views). Based on the results of partial testing (T test) environmental cost variables have no effect on profitability, environmental performance variables have no effect on profitability.

Keywords: Environmental Costs, Environmental Performance and Return On Assets.

INTRODUCTION

Accounting science has an important role in disclosing environmental information, namely environmental costs incurred by companies through environmental accounting (*green accounting*). *Green Accounting* is a record consisting of phenomena, objects, and activities that occur with the surrounding community and related to assets such as land, carbon, and water (Lako, 2018). The purpose of implementing environmental accounting is to increase the efficiency of environmental management by carrying out environmental activities from a cost and benefit or effect standpoint (Dewi, 2016). Managing costs for the benefit of the environment at this time will help reduce expenses that may be even greater in the future.

In this study, companies in the consumer goods industry sector became the researcher's choice. the issue of environmental management is one of the efforts to create a comfortable, clean and hygienic corporate environment in order to minimize environmental costs. Based on the poor environmental conditions, it is possible for companies to disclose environmental activities that are closely related to company waste as additional reports to complement the required financial reports.

Application *Green Accounting* very crucial implemented in the company. Currently, environmental aspects are in the spotlight and concern because of the increasing number of environmental problems that are occurring, most of which are manufacturing (Silvi and Wireza, 2020). Based on the theory of legitimacy in an effort to maximize the company's financial

performance in the long term, companies need legitimacy from community groups where the company is located. In research it is said that the application of green accounting, especially in developing countries, one of which is Indonesia, which has not been effective in implementing green accounting (Khoirunnisak, 2019).

THEORETICAL REVIEW

Theory Stakeholder

Theory *stakeholder* is a strategy made by the company to maintain its relationship with stakeholders or *stakeholder*. *Stakeholder* itself includes investors, creditors, employees, suppliers, customers, the community including the environment investors, creditors, employees, suppliers, customers, the community including the environment. In this theory it is explained that the information needed *stakeholder* not only about financial report information but also related to information on company activities related to social and environment (Martha and Enggar, 2021).

Profitability

Profitability According to Kasmir (2014), the profitability ratio is a ratio to assess a company's ability to make a profit. This ratio also provides a measure of the effectiveness of a company's management. Ratio *profitability* in general there are 4 (four), namely: *Gross Profit Margin* (Gross Profit Margin), *Net Profit Margin* (Net Profit Margin), *Return On Assets (ROA ROE)*. Companies can use ratios *profitability* as a whole or only part of the type of ratio *profitability* which exists. Partial use of ratios means that companies only use several types of ratios which are deemed necessary to know (Sapitri, 2018).

Green Accounting

Green accounting is accounting in which it identifies, measures, assesses, and discloses costs associated with company activities related to the environment (Aniela, 2012). *Green accounting* is how to include the consequences of an event involving the environment in the financial statements. *Green accounting* is a means to report a company associated with the environment. The aim is to provide information on the operational performance of companies based on environmental protection. The motivation behind companies to report environmental problems is more dominated by voluntary factors (Ball, 2005).

RESEARCH METHODS

1. Types of research

This type of research uses comparative causal research according to Sugiyono (2017), namely research that states causation between two or more variables. This study aims to identify one variable with another which then tries to find possible causal variables. This study uses a quantitative method with a descriptive approach.

2. Data Types and Sources

The data used in this study is secondary data obtained from various sources. Data regarding the annual report and some of the sustainability reports come from the website www.idx.co.id and partly related to the company's sustainability report obtained from the official website of each company.

3. Method of collecting data

In this study, the data collection method used secondary data in which the data was obtained indirectly from the object by means of documenting the annual reports of manufacturing companies in the consumption sector during the 2017-2021 period. Researchers used data for the 2017-2021 period because this data is the latest data available and data analysis uses *Eviews (Econometric Views)*.

4. Variable Operational Definitions

Sugiyono (2016) independent variables or independent variables are variables that influence or cause changes or the emergence of the dependent variable. The independent variable used in this study is *green accounting* which is proxied by: Environmental Costs (X_1) and Environmental Performance (X_2). The dependent variable used in this study is proximate profitability by: *Return On Assets (AND)*.

5. Population, Sample and Sampling Technique

In this study, 53 manufacturing companies in the consumer goods sector were listed on the Indonesia Stock Exchange for 2017-2021. In this study, the sampling technique using the technique *purposive sampling*. Which means that each subject taken from the population is chosen deliberately based on certain criteria and considerations (Sugiyono, 2015: 124). Based on the listed criteria, 17 companies met the criteria.

6. Data analysis method

1. Descriptive Statistical Analysis

2. Panel Data Regression Analysis

Panel Data Regression Model In the estimation method of the regression model using panel data can be done through the following approaches: *Common Effect*, *Fixed Effect*, *Random Effect*, *Uji Chow*, *Langrange Multiplier Test (LM)*.

3. Classic assumption test

The following are the types of classical assumption tests: Normality Test, Multicollinearity Test, Heteroscedasticity Test, Autocorrelation Test

4. Hypothesis testing

Consists of Partial Test (T test) and Coefficient of Determination Test (R^2)

DISCUSSION

1. The Effect of Environmental Costs on *Profitability*

Based on the results of data analysis research, it was found that environmental costs *toprofitability* which shows the significance value and the magnitude of the value *probability* environmental costs that is equal to 0.4644. Prob value. bigger than value *probability* 0.05 or a value of $0.4644 > 0.05$ so it can be concluded that environmental costs have no significant effect on *profitability*, meaning that the hypothesis in the study was rejected. So it can be concluded that the size of environmental costs has no positive effect on *profitability*.

The reason for rejecting this hypothesis is because a company that has high profitability does not necessarily incur more environmental costs, then discloses it in the company's annual report. During this research period it was also found that companies have unstable profitability every year so that the environmental costs incurred do not have a positive effect on profitability.

2. Effect of Environmental Performance on *Profitability*

Based on the results of data analysis research, it was found that the environmental performance variable on *profitability* which shows the value of significance and t arithmetic environmental performance variable is the magnitude of the value *probability* environmental performance that is equal to 0.6038. Prob value. greater than the probability value of 0.05 or the value of $0.6038 > 0.05$ so it can be concluded that environmental performance has no significant effect on *profitability*, meaning that the hypothesis in the study was rejected. This research is not in line with the hypothesis conducted by Gine (2021) who found that environmental performance has a positive effect on profitability. The greater the environmental performance, the higher it is *profitability* company.

The results of this study indicate that the high or low rating of the Company Performance Rating Program in Environmental Management (PROPER) does not affect the size of the company. *profitability* company. PROPER is used as a measurement of environmental performance. Of the 17 companies sampled, the average company received a blue rating on PROPER, which means that most companies only carry out environmental management according to the law. The reason for rejecting this hypothesis is because even though the average company has obtained a blue rating, it means that the company is making efforts to manage the environment according to law. However, the results of environmental performance cannot be said to be guaranteed *profitability* company will increase.

CONCLUSION

1. The first hypothesis "environmental costs affect *profitability* rejected, environmental costs have no effect on *profitability* in industrial sector companies listed on the Indonesia Stock Exchange.
2. The second hypothesis "environmental performance affects *profitability* rejected, environmental performance has no effect on *profitability* industrial sector companies listed on the Indonesia Stock Exchange

Suggestion

Based on the results of the research, some suggestions that the researcher can convey are as follows:

1. The results of the study show that the PROPER rating of most companies gets a blue rating. It is recommended that companies further improve their environmental management, focusing on environmental management with actions to prevent damage, so that companies do not only repair polluted environments, but also take care by preserving the surrounding environment. company.
2. Future researchers are expected to be able to re-test by adding other independent variables and it is also hoped that future researchers will be able to re-test with a different year period.
3. Future researchers are expected to use a longer research timeframe and further researchers can consider other variables that are appropriate and relevant to test *profitability*.

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THE ROLE OF ENTREPRENEURIAL SKILLS AND MOTIVATION IN MAINTAINING THE SUSTAINABILITY OF THE MARNING CORN BUSINESS IN SOUTH SULAWESI INDONESIA

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ABSTRACT

Type this research is qualitative research that aims to determine the role of entrepreneurial skills and motivation in maintaining the sustainability of the Marning corn business in Bulukumba Regency, Indonesia. Using the interactive model data analysis method, this study collected data through informants who were grouped into several groups, namely, morning corn business actors and customers of Marning Corn. Data collection techniques obtained qualitative data through interviews with informants and observation at the location of the shelled corn. Based on the research results, the authors conclude that skills play a role in fostering self-confidence to innovate and be creative so that the Marning corn business can be maintained and developed. In contrast, entrepreneurial motivation plays a role in encouraging business actors to sustain the Marning corn business in Bulukumba Regency, Indonesia.

Keywords: *Skills, Entrepreneurial Motivation and Business Sustainability, Indonesia*

INTRODUCTION

In Indonesia's economic growth, labor and production raw materials are very vital aspects. This of course can be seen in the role of micro, small and medium enterprises in economic growth itself. Micro, small and medium enterprises or often called UMKM are a collaboration of the presence of labor in the processing of production raw materials into goods that can be consumed and of course of sale value.

Indonesia is not only one of the developing countries in terms of the economy, the uniqueness of the population and the diversity of its resources are characteristics that are admired by many other countries. In its diversity as an agrarian country, agricultural products are the staple food for the majority of Indonesia's population.

South Sulawesi itself is one of the provinces in Indonesia where the majority of the population work as farmers and are highly dependent on agricultural products as food ingredients. Bulukumba Regency is no exception, where geographically most of its area is agricultural land and one of its popular agricultural products is corn.

Processing of corn in the consumption process varies, but it is known that most processed corn products are consumed in the form of snacks. Snacks or commonly referred to as snacks are one representation of culinary diversity in Bulukumba Regency which requires special skills in serving.

In the process of processing marning corn, of course there is a big opportunity for the presence of jobs. Labor plays a very important role as one of the factors of production, precisely in the aspect of human resources. Work skills are needed to process corn into a food option that is quite attractive and has market value. Not only that, a skilled workforce who has a great interest in developing their business is of course one of the main assets. This is in line with the opinion of MTE Hariadja who explained that "Human Resources is one of the most important factors in a company from other factors besides capital".

Skills are one of the factors that must be owned by someone in maintaining their business because skills are someone's efforts that are displayed or implemented through the work done in making their products always attractive to demand. According to Marfuah (2017: 3) skill is "the technical ability to perform an action". Skills are skills or proficiency possessed by employees to do a job and can only be obtained through practice, both training and through experience. This of course must be supported by motivation.

According to Hasibuan in (Sutrisno, 2017) "Finding that motivation is a stimulant of desire and driving force of one's will to work because each motive has a specific goal to be achieved". Therefore motivation is needed to foster a person's desire to hone his skills through practice and experience to become more skilled in processing the materials to be produced so that they are always able to survive in the face of consumer demand.

Processing corn in a fairly long process with the stages of preparing ingredients, boiling, drying/drying, frying and packaging, of course, really requires skills. Not a few marning corn business actors cannot continue their production because courage and self-confidence are the main motivation. they don't have. Not to mention consumer demand, which is increasingly varied, some prioritize packaging, some are very selective with quality, both in terms of texture and in terms of variety of flavors.

Corn that is processed into marning or popularly called marning corn is one of the typical snacks of Bulukumba Regency which is legendary and is in great demand by various groups, both local residents and domestic tourists who often visit Bulukumba as a tourist destination. In addition, this snack is also often used as souvenirs for migrants and also local residents when traveling outside the area. This opportunity should have been utilized optimally, but unfortunately there are several marning corn businesses that have not been able to survive in culinary development. Recently, it has been indicated that marning corn selling places which are centered on Jalan Melati, Ujung Bulu Subdistrict, Bulukumba Regency are no longer as busy as they used to be or it could be said that marning corn customers are starting to shift to other places. This is supported by initial observations of the natives of Bulukumba who often buy marning corn in Bantaeng rather than in Bulukumba. This fact has eroded the potential for marning corn business development in Bulukumba.

Responding to these conditions requires human resource skills through increasing creativity, innovation and entrepreneurial motivation in maintaining the sustainability of its business. This is the background of the author in conducting research with the title "The Role of Entrepreneurial Skills and Motivation in Maintaining the Sustainability of Marning Corn Business in Bulukumba Regency".

LITERATURE REVIEW

In this research, a theoretical review and an empirical review were carried out.

Theory Review. The theoretical review used is: skills, basic skills, skills that must be possessed by business actors. According to Dunnet in Suprihatiningsih (2016: 51), Skills are the capacities needed to carry out several tasks which are developments from the results of training and experience gained.

There are several previous studies that have examined problems that are almost the same as research on the Role of Entrepreneurial Skills and Motivation in Maintaining the Sustainability of the Married Corn Business in Bulukumba Regency. Among the researchers and the results of previous research related to the current research. And Some of the previous studies that become references are: Agusdiwana Suarni & Yuyun Wahyuni (2020). , Aldina, R. P., & Margunani, M. (2022). , Azzahra, C. I., Suyanto, S., & Darmayanti, E. F. (2021).), BADAWI, A., & NUGROHO, L. (2022). Cika Irlia Azzahra¹, Suyanto², Elmira Febri Darmayanti, 2021 Hersugondo, H., Wahyudi, S., Yuniawan, A., & Idris, I. (2022). Nugroho, A. J. S., Widayanti, S. R., Setyawanti, D., Eko DS, E., Haris, A., Jati, A. N., & Tasari, T. (2021). Nuhlasita, W. A. M., & Wullandari, R. N. A. (2020). Marfuah. (2017). Oktaviana, W. (2021). Rachman, Y. T., Kartadjumena, E., Asikin, B., Novatiani, R. A., Christine, D., Prayitno, Y. H., & Rachmat, R. A. H. (2022). Suprihatiningsih. (2016). Sutrisno, E. (2017). Utami, A., Utama, S. P., & Asriani, P. S. (2020). V. Wiratna Sujarweni. 2018. Widayanti, R., Damayanti, R., & Marwanti, F. (2017).

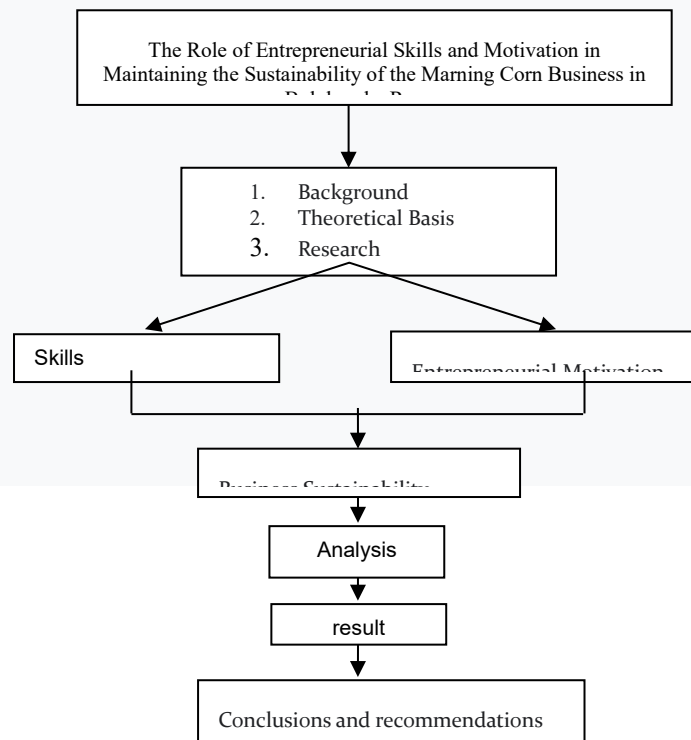
RESEARCH METHOD

The type of research used is phenomenology with a qualitative approach. In this research, the authors focus on researching marning corn business actors and marning corn customers as actors (actors), places of entrepreneurship or marning corn production sites in Bulukumba district. This research situation is a place where the researcher captures the actual state of the object under study to obtain the necessary data or information. Qualitative data is data that is non-numeric or difficult to convert into numerical form. Data collection techniques with observation and interviews. And the data analysis method used is data reduction, data analysis, as well as conclusions and verification.

The strong motivation of every marning corn business actor to improve his skills and develop his business plays a very important role in maintaining the sustainability of his business not only as a competitor for other cemilah culinary businesses but to survive as a legendary processed product that is able to keep up with developments in the culinary world. The lack of skills possessed by marning corn business actors, especially in improving the taste and image (personal branding) of their business products, resulted in their business not being able to continue. The same thing happens if the motivation that motivates a business actor to continue his business is not strong, then at any time the marning corn business he is in will stop.

The motivation that marning corn business actors should have is the forerunner to the growing urge to improve skills, especially innovation in creating taste and creativity in presenting

products in more attractive packaging. Conversely, honed skills under certain conditions can be one of the drivers of growing interest in developing a marning corn business so that it can be concluded that these two things influence each other in their role in maintaining business sustainability. Referring to the author's explanation above, the framework of this research can be described as follows:



RESULTS AND DISCUSSION

Marning corn is no longer too high on the list of snack choices especially for the local people of Bulukumba. Admittedly or not, shifts in the quality and taste of marning corn from time to time are decreasing. Research Results: The role of skills in maintaining the sustainability of the marning corn business. There are 4 (four) skills that must be possessed by business actors, namely: creative thinking, time management, strategic thinking, effective communication. Weak entrepreneurial motivation is one of the reasons for business actors not being able to maintain the sustainability of their business, which in this case is producing marning corn. there is no strong enough reason why the informants who are marning corn business actors are still active in choosing to run this business or to survive in it. Some marning corn business actors have stopped their business because of weak motivation to survive and one of the fundamental reasons why they are no longer able to continue their production business is the difficulty in finding skilled employees. In line with Yuhendi L. V.'s analysis (2022) in his research entitled Innovation for the Sustainability of Culinary Businesses that one of the efforts to maintain the sustainability of a culinary business is innovation.

Research Discussion : Marning corn business actors who admit that the sales turnover of marning corn is indeed not as much as it used to be and they even prefer to try other businesses, the weakening of their motivation and reason to maintain their business is influenced by the availability of skilled labor or employees. Conversely, on the other hand, even if there is a skilled workforce available, if the urge to survive in the marning corn business they are in is gone, they still cannot sustain their business. It is hoped that the taste quality will be improved through innovation in processed marning corn in Bulukumba so that the marning corn business can continue and develop more rapidly.

CONCLUSION AND SUGGESTIONS

Conclusion to maintain buyer interest in marning corn, quality improvement is needed, and seriousness is needed in getting into the marning corn business so that the current conditions can be faced by efforts to increase the product. Suggestions: Entrepreneurial motivation as the main capital to strengthen enthusiasm and interest needs to be owned by marning corn business actors to maintain their business and creativity and innovation are needed which are part of the skills to improve the quality of marning corn taste.

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FINANCIAL PERFORMANCE OF MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX): THE PERSPECTIVE OF ECONOMIC VALUE ADDED (EVA)

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ABSTRACT

This study aims to determine the financial performance using the Economic Value Added (EVA) method of mining companies listed on the Indonesia Stock Exchange (IDX) for the 2017–2021 period. The research method used is a quantitative method with a descriptive approach. Data collection techniques use documentation techniques such as financial reports of mining companies listed on the Indonesia Stock Exchange through the website www.idx.co.id. The results of this study indicate that PT. Bayan Resources Tbk, PT. Baramulti Suksessarana Tbk and PT. DarmaHenwa Tbk for five consecutive years starting from 2017 – 2021 has shown a positive EVA value. Meanwhile, PT Bumi Resources Tbk and PT Atlas Resources Tbk show positive EVA values in 2017-2020, but negative EVA values in 2021. And for PT Adaro Energy Tbk, EVA shows positive values except in 2018 and 2020 EVA is negative. This shows that companies that have a negative EVA value are due to not being able to provide economic added value because the CC value or cash flow needed to replace business risks to investors is greater than the NOPAT value.

Keywords: *Financial Performance, Economic Value Added (EVA)*

INTRODUCTION

Currently industrial growth in Indonesia in recent years has increased quite rapidly. Many new industries by creating various innovations. The growth of various industrial sectors is fairly good, such as the retail trade industry. However, unlike the retail industry, the development of the mining industry is not so good. Mining is a very important industry for every country, including Indonesia. This industry is very important because it provides energy resources, for the continuity of various activities. However, Indonesian mining a few years ago was undergoing revitalization.

Mining activity is a sector that explores natural resources, which then the profit earned by the company can become the value of the company to attract investors to invest their funds. The mining sector is the main sector and an important pillar in Indonesia, namely as the main contributor to the income of the state treasury so that it really triggers investors to invest to get maximum profits. The motivation for conducting research on mining sector companies is because more similar research is carried out in manufacturing companies. Then the phenomena that are happening in Indonesia in the mining sector are experiencing the most turmoil related to economic trends and government policies. The mining sector in Indonesia is less competitive than other mining sectors in Asia Pacific. There are three reasons, namely uncertain regulations,

high nationalism towards Indonesia's natural resources, and declining interest in investing in companies. A decrease in investment will have an impact on company value (Sundari *et al.*, 2023) The value of companies in the mining sector from 2015 to 2019 has fluctuated.

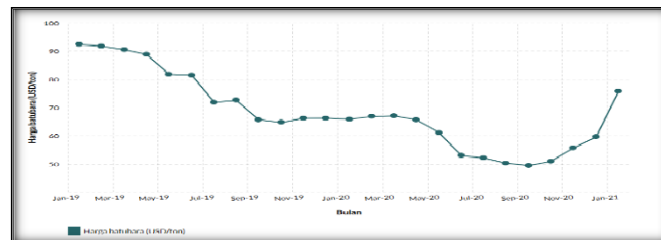
Table 1

Average Mining Sector Company Value

Year	The value of the company
2015	0.87
2016	1.41
2017	1.41
2018	1.36
2019	1.17

Figure 1

Reference Coal Price 2019-2021



Source: <https://www.idx.co.id/produk/saham/> Source: Ministry of Energy and Mineral Resources

In 2015 the average value of companies in the mining sector was recorded at 0.87, increasing in 2016 and 2017 by 1.41, and getting worse in 2018, namely by 1.36 and 2019 by 1.17. In line with some of the problems above, the following is a 2019-2021 reference coal price figure 1. According to the coal price reference at the Ministry of Energy and Mineral Resources, it shot up to US\$75.84 per ton in January 2021. This price increased by 27.14 percent compared to December 2020. This coal price has indeed shown a decline since 2019 and has continued to decline throughout 2020.

From some of the data above, there are various calculation methods to evaluate company performance. One method that can be used is the Economic Value Added (EVA) method. Traditionally, the measurement of company value can be viewed from the results of the distribution of assets, namely Return on Assets (ROA) or regarding equity, namely Return on

Equity (ROE). The element of cost of capital (cost of capital), making it difficult to know whether a company creates value or not, then from this weakness the concept of Economic Value Added (EVA) was born (Setiawan & Pohan, 2021).

Why do the majority of companies prefer Economic Value Added (EVA) compared to Return on Investment (ROI) because by using the Economic Value Added (EVA) method all business units have the same profit target in investment comparisons (Setiawan & Pohan, 2021) EVA is a performance measurement that measures economically the added value generated and provided to shareholders during one period. If the company is able to provide high economic value, it means that the company has good performance. This performance measurement is very useful for investors. The components used in EVA are EBIT, tax, and Weighted Average Cost of Capital (WACC). Economic Value Added (EVA) contrasts with ROI because it has a stronger positive correlation to changes in the firm's underlying value. Takeover risk reduction. Perform exchange rates for aggressiveness in mergers and acquisitions. Thus enabling faster investment for significant growth in the future.

(Sundari et al., 2023) conducted research with the aim of knowing and analyzing financial performance using the Economic Value Added and Market Value Added methods in Cement Sub Sector companies listed on the Indonesia Stock Exchange. With a sample of four companies, namely PT Semen Indonesia (Persero) Tbk, PT Indocement Tunggal Perkasa Tbk, PT Semen Baturaja (Persero) Tbk, and PT Solusi Bangun Indonesia Tbk. The results show that PT Semen Indonesia (Persero) Tbk, PT Indocement Tunggal Perkasa Tbk, and PT Solusi Bangun Indonesia Tbk have a positive EVA value which means creating economic value. Meanwhile, PT Semen Baturaja (Persero) Tbk with a negative EVA value means that the company is unable to provide added value in 2021 in the sense of providing added value through market capitalization value.

Based on existing phenomena and previous research, researchers are interested in conducting research on the financial performance of mining companies with the research title "Financial Performance Analysis Using the Economic Value Added (EVA) Method in Mining Companies Listed on the Indonesia Stock Exchange (IDX)".

LITERATURE REVIEW

Financial Performance

Financial performance is an analysis that is carried out in order to see the extent to which the company has carried out activities in accordance with the rules of financial implementation correctly and properly. According to (Sugianto & Falah, 2019) performance measurement can be interpreted as monitoring and reporting of ongoing programs that must be completed to achieve the specified goals. The performance measured can emphasize the type or level of the program being implemented (process), the product or service produced (output), and the outcome or impact of the outcome of the product or service (Sakdiyah & Musyafa', 2022).

Financial Statements

According to the 2015 Financial Accounting Standards (SAK), financial reports are part of the financial reporting process. Financial reports usually contain balance sheets, income statements, reports on changes in financial position, notes and other reports as well as explanatory material which are an integral part of the financial statements. The purpose of financial reports is to provide information to those who need it about the condition of a company from the point of view of numbers in monetary units (Sundari *et al.*, 2023).

Economic Value Added (EVA)

Economic Value Added (EVA) is an effective communication tool in creating value, which can be accessed by managers, and ultimately company performance and being able to establish connections with the capital market. The Economic Value Added component actually consists of three components, namely EBIT, taxes, and Weighted Average Cost of Capital (WACC) (Asnawi *et al.*, 2022).

The benefits of Economic Value Added (EVA) that can be obtained are as follows: performance measurement using the EVA method is the concern of management based on shareholder decisions, the existence of EVA in acting, managers will think for example the same as shareholders, namely choosing investments and maximizing the rate of return and minimizing the level of capital costs so that the company's value can be maximized, and with EVA, managers will focus attention on activities that create value and evaluate performance according to criteria in maximizing firm value (Ende, 2017).

The advantages of Economic Value Added (EVA) according to align management goals and the interests of shareholders where EVA shows a measure of management's operations that illustrate the company's level of success in creating added value for investors, and provide guidelines for management to increase operating profit without additional funds/capital, receivables, or investing funds that can provide high returns (Ali *et al.*, 2022).

The weaknesses of Economic Value Added (EVA) according to Economic Value Added (EVA) only measures results and does not measure determinant activities, such as consumer retention and loyalty levels, and Economic value added relies on the belief that investors rely heavily on fundamental methods when reviewing and making decisions to buy or sell a particular stock (Al- Awawdeh & Kareem Al-Sakini, 2018).

RESEARCH METHODS

The type of research used in this research is descriptive research with a quantitative approach. The type of data used by researchers in this study is secondary data which is obtained indirectly or through intermediaries or certain media that has been processed into the form of reports and related information obtained by researchers from existing books and journals. Data source is mining company data obtained from the Indonesia Stock Exchange (IDX) (www.idx.co.id).

The population in this study are all mining companies listed on the IDX. In the sample selection process, 6 companies were selected as samples for this study and observations were made for 5 years, so the number of samples was 30, namely PT. Adaro Energy Tbk, PT. Bayan Resources

Tbk, PT. Atlasa Resources Tbk, PT. Baramulti Suksessarana Tbk, PT. Bumi Resources Tbk and PT. Darma Henwa Tbk.

The analysis technique used in this study is the analysis of financial performance using the Economic Value Added (EVA) method which can be calculated as follows:

Calculating Net Operating After Tax (NOPAT)

$$\text{NOPAT} = \text{EBIT} - \text{TAX}$$

Calculating IC

$$\text{IC} = (\text{Total money} + \text{equity}) - \text{short term debt}$$

Calculating Weighted Average Cost of Capital WACC

$$\text{WACC} = \{(D \times R_d)(1 - \text{Tax}) + (E \times R_e)\}$$

Where:

Total Capital (D)	Total debt _____ $D = \frac{\quad}{\quad} \times 100\%$ _____ Total debt and equity _____
Cost of debt (Rd)	Interest expense _____ $R_d = \frac{\quad}{\quad} \times 100\%$ Total debt
Tax burden (Tax)	Tax burden $\text{Tax} = \frac{\quad}{\quad} \times 100\%$ Net profit before tax
Level of equity (E)	Total equity $E = \frac{\quad}{\quad} \times 100\%$ total debt and equity
Cost of equity (Re)	Net profit before tax $R_e = \frac{\quad}{\quad} \times 100\%$ Total equity

Calculating Capital Charge (CC)

$$\text{CC} = \text{WACC} \times \text{IC}$$

Calculating Economic Value Added (EVA)

$$\text{EVA} = \text{NOPAT} - \text{CC}$$

From the EVA calculation, conclusions will be obtained with the interpretation of the results as follows (Sundari *et al.*, 2023):

If $\text{EVA} > 0$, this shows that economic added value is created for the company.

If $\text{EVA} < 0$, this shows the creation of economic added value for the company.

If $\text{EVA} = 0$, this indicates a break-even position because profits have been used to pay obligations to funders, both creditors and shareholders.

RESULTS AND DISCUSSION

The Net Operating After Tax (NOPAT) value for each company from 2017-2021 has fluctuated but remains positive, except for PT. Atlas Resources Tbk in 2017 has a negative value, and PT. BumiResources Tbk in 2019 has a negative value and in 2020 NOPAT has a negative value at PT. DarmaHenwa Tbk. The Invested Capital (IC) value for each company starting from 2017-2021, even though it experienced fluctuations, the IC value remained positive. The Weighted Average Cost of Capital (WACC) value at PT. Adaro Energy Tbk, PT. Bayan Resources Tbk, PT. Atlas Resources Tbk and PT. Baramulti Suksessarana Tbk has a positive value even though it has fluctuated, while at PT. BumiResources Tbk WACC value is negative in 2019 and at PT. Darma Henwa Tbk has a negative value in 2020. The value of Capital Charge (CC) at PT. Adaro Energy Tbk, PT. Bayan Resources Tbk, PT. Atlas Resources Tbk and PT. Baramulti Suksessarana Tbk starting from 2017-2021 has a positive value, but at PT. Bumi Resources Tbk has a negative value in 2017 and at PT. Darma Henwa Tbk CC value is negative in 2020.

Table 2. Calculating Economic Value Added (EVA)

No.	Company Name	Year	NOPAT	CC	EVA
1	PT. Adaro Energy Tbk	2017	536.438	502.598	33.84
		2018	447.541	455.834	-8.293
		2019	435.002	396.772	38.23
		2020	158.505	182.235	-23.73
		2021	1.028.593	891.474	137.113
2	PT. Bayan Resources Tbk	2017	338.017.199	238.279.615	99.737.584
		2018	524.309.273	345.468.956	178.840.317
		2019	234.211.277	131.682.764	102.528.513
		2020	344.459.870	318.926.616	25.533.254
		2021	1.265.957.342	1.062.463.781	203.493.561

3	PT. Atlas Resources Tbk	2017	-2.445	8.188	-10.633
		2018	28.258	12.24	16.018
		2019	5.537	3.676	1.861
		2020	16.405	4.086	12.319
		2021	918	980	-62
4	PT. Baramulti Suksessarana Tbk	2017	828.169.929	61.737.775	766.432.154
		2018	69.063.191	48.361.009	20.702.182
		2019	30.467.457	23.736.524	7.090.933
		2020	30.520.269	23.833.063	6.687.206
		2021	205.164.329	77.830.966	127.333.363
5	PT. Bumi Resources Tbk	2017	242.746.183	145.902.247	96.843.936
		2018	158.218.349	90.749.404	67.468.945
		2019	-9.470.482	-20.172.969	10.702.487
		2020	307.527.869	208.175.940	99.351.929
		2021	233.371.014	294.048.900	-70.677.886
6	PT. Darma Henwa Tbk	2017	2.769.140	1.507.333	1.261.807
		2018	2.565.336	1.398.081	1.398.081
		2019	3.773.979	3.586.108	187.871
		2020	-1.187.330	-18.419.455	17.232.125
		2021	1.092.252	822.335	269.917

Source: Data processed 2023

Based on the table above, the EVA value at PT. Adaro Energy Tbk is negative in 2018 and 2020, at PT. Bayan Resources Tbk EVA value is positive starting from 2017-2021, while at PT. Atlas positive EVA values except in 2017 and 2021. At PT. Baramulti Suksessarana Tbk positive EVA values starting from 2017-2021 even though it has fluctuated, at PT. Bumi Resources Tbk has positive EVA values from 2017-2020 but will return negative in 2021, as well as PT. Darma Henwa Tbk the EVA value starting from 2017-2021 has fluctuated even though the EVA value remains positive.

CONCLUSION

Based on the results of research and discussion conducted by researchers in the previous chapter to evaluate company performance, it can be seen that PT. Adaro Energy Tbk fluctuated from 2017- 2021, PT. Adaro Energy Tbk had a positive EVA value in 2017 and a negative value in 2018 then a positive value again in 2019 and a negative EVA again in 2020, but a positive EVA again in 2021. PT. Bayan Resources Tbk and PT. Baramulti Suksessarana Tbk has a different positive EVA value for 5 years starting from 2017-2021. PT. Atlas Resources Tbk has a negative EVA value in 2017 and a positive EVA value in 2018-2020 and returns to a negative EVA value in 2021. At PT. Bumi Resources Tbk has a good EVA value in 2017-2020 and in 2021 a negative EVA value. PT. Darma Henwa Tbk has a good EVA value in 2017-2021. If the EVA value is positive, this indicates that the EVA value is > 0 , which means that the company can provide added value for the investment it makes. EVA is negative because the CC value is greater than the NOPAT value. This shows that the value of $EVA < 0$ means that the company is in a bad situation this year, so the company is not able to provide added value for that year.

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ANALYSIS OF NON-MUSLIM CONSUMER SENTIMENT PRODUCTS WITH HALAL LOGO: CASE STUDY OF MANADO PROVINCE

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ABSTRACT

This study aims to find out how non-Muslim consumers in the city of Manado view products with the halal logo. The method used is a qualitative approach combined with descriptive statistics, namely collecting data through a Google form questionnaire distributed to non-Muslim communities living in the province of Manado. The results of this study indicate that non-Muslim consumers in Manado have positive sentiments about the labeling and quality of halal products. This is because a product that has a halal logo indicates authenticity that the product meets halal requirements. Non-Muslim customers also believe that halal food products have good product quality. Thus, if the halal food produced can be aligned with the perceptions of non-Muslim consumers, there will be an opportunity to further expand the halal food market for non-Muslim consumers. So this is what can provide an opportunity to be shown to non-Muslims that halal food has universal values, namely that which has been offered by Islam for consumption by anyone in need.

Keywords: *Non-Muslim Consumers, Sentiment Analysis, Halal Products*

INTRODUCTION

The existence of a pandemic that began in 2019 has actually increased consumer awareness of the consumption of halal products, ranging from food, beverage, tourism, to cosmetics (Skachilova et al., 2021). Given the origin of the discovery of this virus in non-halal animals such as bats which are consumed by people in China and eventually causing the spread of COVID-19 in the world, Islamic nutrition and health recommendations, especially halal food and health care, need more attention, including throughout the world (Farnoosh, 2020; Haqqoni et al., 2020). During the Covid-19 pandemic, halal has become a trend for a culture of healthy living according to the Head of *the Indonesian Halal Lifestyle Center*, Saptar Nirwandar. The trend of halal food continues to increase and develop because it is considered to increase immunity. Many halal food restaurants have opened as *healthy organic food* in Korea, as well as in Japan and Taiwan. European countries are also not left behind and believe that *halal is healthy and a brand* (RI Ministry of Finance, 2021).

Based on these data, because halal products and services are experiencing an increase in demand in non-Muslim countries around the world, this has made the halal food industry sector a guarantor of quality assurance, good lifestyle choices, and a source of satisfaction for Muslim and non-Muslim consumers. The global halal industry has become a growing market. This is due to its importance as a profitable industry. In addition, millennial generation consumers

prefer healthy and ethically good food, regardless of whether the product is only for Muslim consumers or not. The focus on entering the global halal industry is a promising opportunity for a number of large and small multinational companies (Ali, 2018).

Indonesia is known as a country with a large population worldwide and this is also an opportunity to increase the halal industry, especially the halal food sector. Based on the 2018-2019 Global Islamic Economy Report, the country with the largest population of Islamic beliefs is held by Indonesia, amounting to 86.9% of 273.32 million people (Ministry of Home Affairs, 2022). This means that Indonesia has great potential to drive the Islamic economy and develop the halal industry through a halal and healthy lifestyle by utilizing the largest number of Muslims in the world. In this case, awareness and literacy in choosing hygienic and halal food must be continuously increased among the Muslim community in Indonesia.

However, the distribution of Muslims in all Indonesian provinces is of course not the same. The majority of Muslims are on the islands of Java and Sumatra, while Kalimantan, Sulawesi and Papua are dominated by people of religions other than Islam. According to the Ministry of Home Affairs (2021), the four provinces with the smallest percentage of the Muslim population are in NTT (9.45%), Bali (10.07%), Papua (14.58%) and North Sulawesi (31.8%). This is what strengthens the author's intention to conduct research in one of the four provinces, namely the province of North Sulawesi, precisely in the city of Manado. The author will conduct research to find out how non-Muslim consumers in the city of Manado view products with the halal logo.

OBJECTIVE RESEARCH

The objectives of this study are:

1. To find out how non-Muslim consumers in the city of Manado view products with the halal logo.
2. To be a consideration for halal food producers and distributors to see opportunities to increase sales by targeting non-Muslim customers in Indonesia.

RESEARCH METHODOLOGY

This study used a qualitative approach combined with descriptive statistics, namely collecting data through a *Google form questionnaire* distributed to 15 non-Muslim people living in Manado province. This research was conducted to analyze the tendency of their opinions regarding halal labeling, and product quality.

Then the respondents' opinions will be processed using the sentiment method. Sentiment analysis or opinion development is used to identify public sentiment towards a particular issue. In its simplest form, text analysis is meant to deal with words, not numbers. Subjectivity categorization, detection orientation, opinion holders, and identification of targets are the three subprocesses of sentiment analysis. Due to the large number of tools and materials available in

English, most of the sentiment analysis research has been conducted in that language. Two sources that are often used for sentiment analysis are SentiWordNet and WordNet. The fundamental aim of sentiment analysis is to sort out the polarity of text at the document, phrase, or feature and aspect level and identify whether the opinion represented in the document, sentence, and feature entity is positive, negative, or neutral.

In addition, the results of sentiment reviews can be expressed sentimentally as sad, happy, or angry to create research that can be a guide for forming perspectives on certain themes (Rusydiana & Marlina, 2020). Then, Microsoft Excel 2019 was used to calculate research sentiment maps and researchers used SentiStrength software, which is commonly used in sentiment analysis research.

RESULT AND DISCUSSION

Sentiment Analysis on Halal Certification and Logo

From the processed data, the results are sorted from very negative (-5) to very positive (5) intervals, with 0 being neutral. The score is calculated by adding up the sentiment score of each word registered on SentiStrength. From the picture above it can be seen that the attitude of the respondents had perfect (high positive) sentiments of 6.67%, followed by good (positive) sentiments of 60%, bad (negative) sentiments of 6.67%, the rest had neutral (neutral) sentiments of 26.67%. This means that most of the respondents have a positive view of the halal certification and logo.

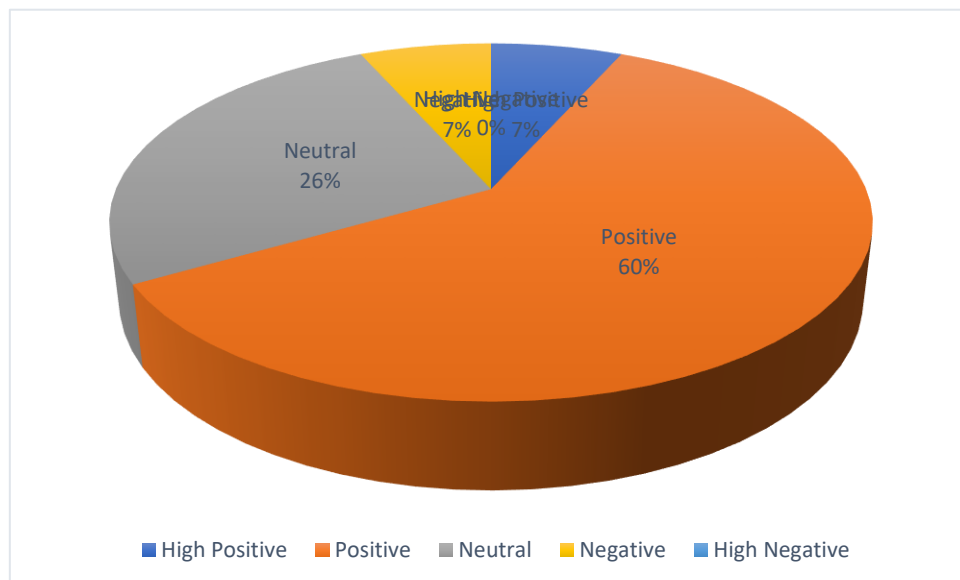


Figure 1. Sentiment Analysis on Halal Certification and Logo

Sentiment Analysis of Halal Product Quality

After examining the views of non-Muslim consumers on certified products and with the halal logo, then, do these products have good quality to attract non-Muslim consumers to buy them? Based on the research conducted, it was found that the attitude of the respondents had perfect (high positive) sentiments of 20%, followed by good (positive) sentiments of 47%, neutral sentiments of 33.33% and had no bad (negative) sentiments.

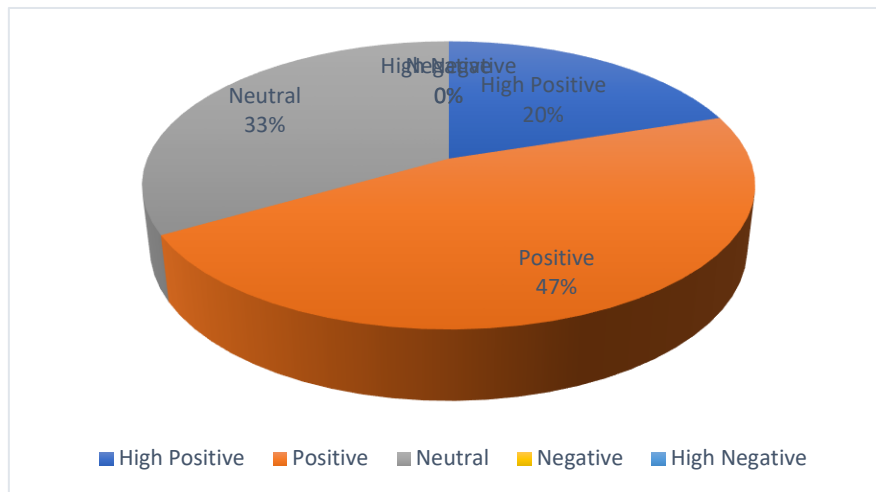


Figure 2. Sentiment Analysis of Halal Product Quality

This finding is the same as the research conducted by Arifin et al (2021). In his research entitled “An investigation of the aspects affecting non-Muslim customers' purchase intention of halal food products in Jakarta, Indonesia” one of the things that influences the intention of non-Muslim consumers to buy halal food is due to the halal logo and the quality of the products offered. This is because a product that has a halal logo indicates authenticity that the product meets halal requirements. Non-Muslim customers also believe that halal food products have good product quality. This perception makes consumers willing to buy so many times.

CONCLUSION

This study explains how non-Muslim consumers in the city of Manado view products with the halal logo. This study found that respondents had a positive tendency towards labeling and quality of halal products. Of course, this can be a consideration for halal food producers and distributors to see opportunities to increase sales by targeting non-Muslim customers in Indonesia. Therefore, if the halal food produced can be aligned with the perceptions of non-Muslim consumers, then there will be an opportunity to further expand the halal food market for non-Muslim consumers. Thus, this can provide an opportunity to show non-Muslims that halal food has universal values, namely that which has been offered by Islam for consumption by anyone in need.

However, it should be noted that the limitations of this study are that of the respondents only in Manado province. Suggestions for future research could include other metropolitan cities and increase the sample size and expand the study location. This research is also limited to analyzing trends in labeling and quality of halal products. It is hoped that further studies will consider other factors such as price, promotion and brand.

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MUSLIMAH INTENTION ON HALAL COSMETIC: SEM PLS

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ABSTRACT

Since the last 5 years the halal industry has now captured a lot of public attention, not only from the food sector but also extends to the tourism, hospitality, pharmaceutical and cosmetic sectors. The increasing demand for Muslim consumers for halal products is a business opportunity for producers or companies. In this study, the aim was to find out the purchase intention of Muslims in buying or using halal cosmetics using the Theory of Planned Behavior (TPB). Data was collected by distributing questionnaires online. Then the collected data was processed using Structural Equation Modeling-Partial Least Square (SEM-PLS). From the results, it can be concluded that the latent attitude variable has a path coefficient value of 0.026, which indicates a positive influence on purchase intention.

Keyword: *Halal, Theory of Planned Behavior*

INTRODUCTION

Indonesia's population reached 275.36 million in June 2022. This number increased by 1.48 million people (0.54%) compared to December 2021. This number also increased by 3.13 million people (1.15%) when compared to the June the previous year. The Royal Islamic Strategic Studies Center (RISSC) (2022), the Muslim population in Indonesia is estimated at 237.56 million people. The total Muslim population is equivalent to 86.7%. This makes Indonesia has great potential in developing the halal industry sector. Indonesia is ranked fourth as a country exporting halal products to the Organization of Islamic Cooperation (OIC) countries and other potential in the economy and halal products where this potential can be a reason for Indonesia to continue to develop the halal industry. Based on the 2020-2021 State of Global Islamic Economy report, Indonesia is included in the top 10 Islamic economic players.

The Halal industry has now evolved from focusing solely on food to a variety of other industries covering a wider range of lifestyles, and driving demand in non-food areas such as cosmetic products, toiletries, Islamic finance, and tourism (Hanzee & Ramezane, 2011). Halal generally refers to things or actions that are permitted under Sharia (Islamic) law. Not only within the scope of halal cosmetics, the concept covers all aspects of production, storage, packaging and delivery in accordance with Sharia requirements (Hussin et al., 2013).

Based on the results of Aisyah's research (2017), which was analyzed with 100 respondents, 42% of respondents did not understand the potential for non-halal ingredients and the use of permitted ingredients in cosmetics and personal care products. In addition, the survey also

shows that 30% of respondents often check halal labels on cosmetics and body care product packaging before buying, while 41% rarely check halal labels, and 29% never check halal labels before buying. It can be concluded that less than 50% of respondents paid attention to the halal label before buying the cosmetic product they were going to buy. Meanwhile, from the research conducted by Tiffany Crisma (2020) regarding the factor of halal awareness in cosmetic products among Muslim women in Indonesia, it states that the largest percentage of Muslim women's considerations in choosing cosmetics is facial skin compatibility of 79.4%. The halal factor has a percentage of 58.3%, this proves that halal is an important factor in Muslim women's considerations in buying cosmetic products. From these two studies it can be shown that there has been an increase in consumer awareness in choosing halal cosmetics.

Briliana and Mursito (2017), Septiani and Indraswari (2018), Hasan and Aulia (2021) explain to provide an understanding of the factors that influence attitudes towards halal cosmetic products. In the journal Briliana and Mursito (2017) using the TRA (Theory of reasoned action) approach, Theory of reasoned action when used to explain actions that can be controlled by individuals, the idea of reasoned action is effective. Although the person is highly motivated by his subjective views and norms, he may not actually exhibit certain behaviors if those activities are not completely under his control or will. The theory of planned behavior was created in 1988 to address the deficiencies in the theory of reasoned action discovered by Ajzen and Fishbein. It predicts behavior that is partly outside the individual's control by including the perceived behavior control variable, which states that individual behavior is limited by the availability of the resources used to perform the behavior. This notion recognizes the notion that not all activities are completely within the control of the individual (Guanabara et al., n.d.). Therefore, this study tries to use TPB (Theory of Planned Behavior) to find out the control behavior perspective variables that predict behavior that is not fully under the control of the individual.

On this occasion the researchers tried to observe how Muslim women behaved in choosing halal cosmetics in the Riau region. The reason why Riau Province was chosen as the object of research is that Riau Province received the 2023 Adinata Syariah award sponsored by the National Sharia Economic and Finance Committee (KNEKS), at the Tower of Bank Syariah Indonesia (BSI), Jakarta, on Friday (26/05/2023)). Riau is one of the five provinces that is of concern to the National Islamic Economic and Financial Committee (KNEKS), besides Aceh, West Sumatra, West Java and West Nusa Tenggara. KNEKS wants Riau to become a center for research, training and development of the Indonesian halal industry.

RESEARCH OBJECTIVE

The purpose of this study is to try to expand the scope of research to find out how big the buying intention of the Muslim community is in choosing halal cosmetic products and what are the factors that influence it.

DATA & METHODOLOGY

The data used is primary data with data collection techniques distributing questionnaires online. The questions in this research questionnaire used a five-point Likert scale, namely 1 (Strongly disagree), 2 (Disagree), 3 (Neutral), 4 (Agree) and 5 (Strongly agree). This type of research uses a quantitative approach. The sampling technique used in this study was purposive sampling. The characteristics of the sample used in this study are Muslim/ah who are currently between 15 to 40 years old and Indonesian citizens according to the research objectives. The samples collected in this study amounted to 150 respondents. The model used in this study is the Structural Equation Model Partial Least Square (SEM-PLS) using SmartPLS4.

Theory of planned behavior (theory of planned behavior) is a theory that analyzes consumer attitudes, subjective norms, and perceived behavioral control of consumers. Consumer attitude measures the way a person perceives an object as positive or negative, as well as beneficial or detrimental. Theory of planned behavior is based on the assumption that humans are rational beings and use the information that is possible for them, in a systematic way. People think about the implications of their actions before they decide to do or not to do certain behaviors (Guanabara et al., n.d.).

The exogenous latent variable (η) in this study consisted of 3 variables namely Attitude, Subjective Norms, and Perceived Behavioral Control, and the endogenous latent variable (ϵ) namely Intention (Guanabara et al., n.d.). Referring to these variables, it can be developed into several indicator variables, namely as follows:

Table 1. Indicator Variables

<i>Laten Variable</i>	<i>Indicator</i>	<i>Symbol</i>
Attitude (η)	Interest in using halal cosmetics	ATT1
	The belief that halal cosmetics are good for skin health	ATT2
	Using halal cosmetics is a must	ATT3
Subjective Norm (η)	People around recommend me to use halal cosmetics	SN1
	Choosing halal cosmetics of personal will, without coercion and pressure from the surrounding environment	SN2
	I will recommend halal cosmetics to those closest to me	SN3
Perceived Behavioral Control (η)	I can easily find halal cosmetics on the market	PBC1
	I see a lot of advertisements promoting halal cosmetics.	PBC2
	I am interested in buying halal cosmetics because of the benefits I experience	PBC3
	I feel I have enough information about halal cosmetics	PBC4
Intention (ϵ)	I will look for halal cosmetic information before buying it	INT1

I will buy halal cosmetics even though they are more expensive than other cosmetics	INT2
I will buy halal cosmetics even if the brand is not well known	INT3
I intend to buy halal cosmetics in the near future	INT4

The following is the framework for this research using the SEMPLS model;

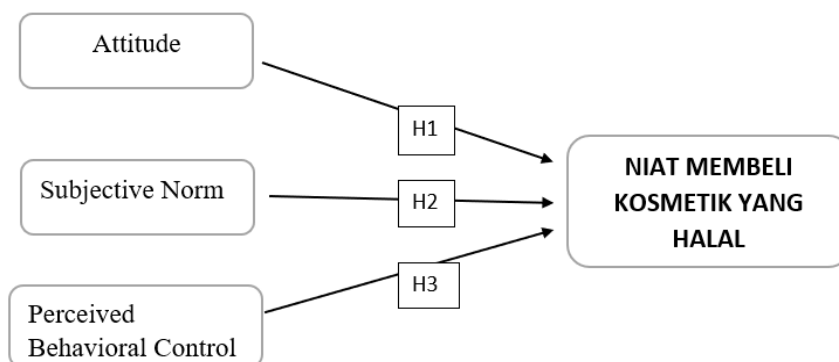


Figure 1. Framework

RESULT AND DISCUSSION

Model for Developing Consumer Intentions in Appropriating Purchases of Halal Cosmetics

This research uses SEM with variance based category. in variance based SEM (VBSEM) a partial least squares (PLS) approach was used which aims to find predictive linear relationships between variables (Ghozali 2008).

The latent variables in this study consisted of three exogenous variables, namely Attitude (ATT), Subject Norm (SN) and Perspective Behavior Control (PBC). Each latent variable has a manifest variable (indicator) that reflects its contribution to the latent variable.

Outer Model Analysis

Table 2. Construct Reability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Attitude	0.917	0.918	0.948	0.858
Intention	0.860	0.865	0.905	0.704
Perspective Behavior Control	0.814	0.869	0.870	0.627
Subject Norm	0.779	0.783	0.871	0.693

The measurement model (Outer Model) is a model that defines how each indicator relates to its latent variable. Evaluate outer models carried out on constructs that are reflected by other indicators. The size of the indicator reflection with its construct is said to be high if it has a loading factor value more than 0.7.

Table 3. Outer Model Analysis

Criteria	Composite Reliability	Average Variance Extracted (AVE)	Standard
attitude	0.948	0.858	>0.7
Intention	0.905	0.704	>0.7
Perspective Behavior Control	0.870	0.627	>0.6
Subject Norm	0.871	0.693	>0.6

Source: Processed data (2023)

Inner Model Analysis

Inner Model or Structural Model is a model that describes the significance of the relationship and influence between latent variables, namely Attitude, Perspective Behavior Control, Subject Norm. The process of getting the inner model done through bootstrapping technique with Smart PLS. The bootstrapping technique is a random sample data recalculation technique to obtain a T-statistic value. Based on the T-statistic value obtained, it can be seen the relationship between the variables measured. Furthermore, the magnitude of the influence between variables can be seen from the path coefficient estimation criteria for each existing path. The results show that the Subject Norm has a significant effect on the model, which has a T-statistic value (4.794) greater than T-table

Furthermore, when viewed from the R2 value, the research model is classified as a substantial model because it has an R2 value of 60.7%. This means that the latent variability of purchasing decisions can be explained by the variable Attitude, Perspective Behavior Control, Subject Norm of 60.7% and the rest is explained by other variables outside the research. The full results of the inner model analysis can be seen in the following table.

Table 4. Analysis of the Inner Model

Kriteria	Penjelasan	Hasil Penelitian
R2	Variabilitas konstruk endogen yang dijelaskan oleh variabilitas konstruk eksogen	R2 untuk Intention = 0,607
Estimasi Koefisien jalur	Evaluasi terhadap nilai koefisien, meliputi pengaruh nyata dan nilai koefisien jalur	Attitude -> Intention 0,026 Perspective Behavior Control -> Intention 0,000 Subject Norm -> Intention 0,154

Source: Processed data (2023)

The Effect of Attitude on Purchase Intentions for Halal Cosmetics

The influence between Attitude on Purchase Intentions produces a T-Statistic value of 2.151 which is smaller than the T-table which is 2.364, so the first hypothesis (H1) is rejected.

The Effect of Subject Norm on Intention to Purchase Halal Cosmetics

The results of data processing show that the Subject Norm for Intention to purchase halal cosmetics, with a T-statistic value of 4.794 is greater than T-table 2.364 So the second hypothesis (H2) is accepted.

The Effect of Perspective Behavior Control on Purchase Intentions for Halal Cosmetics

The results obtained from the data show that Perspective Behavior Control on Intention to purchase halal cosmetics, with a T-statistic value of 1.389 which is smaller than the T-table of 2.360, the third hypothesis (H3) is rejected.

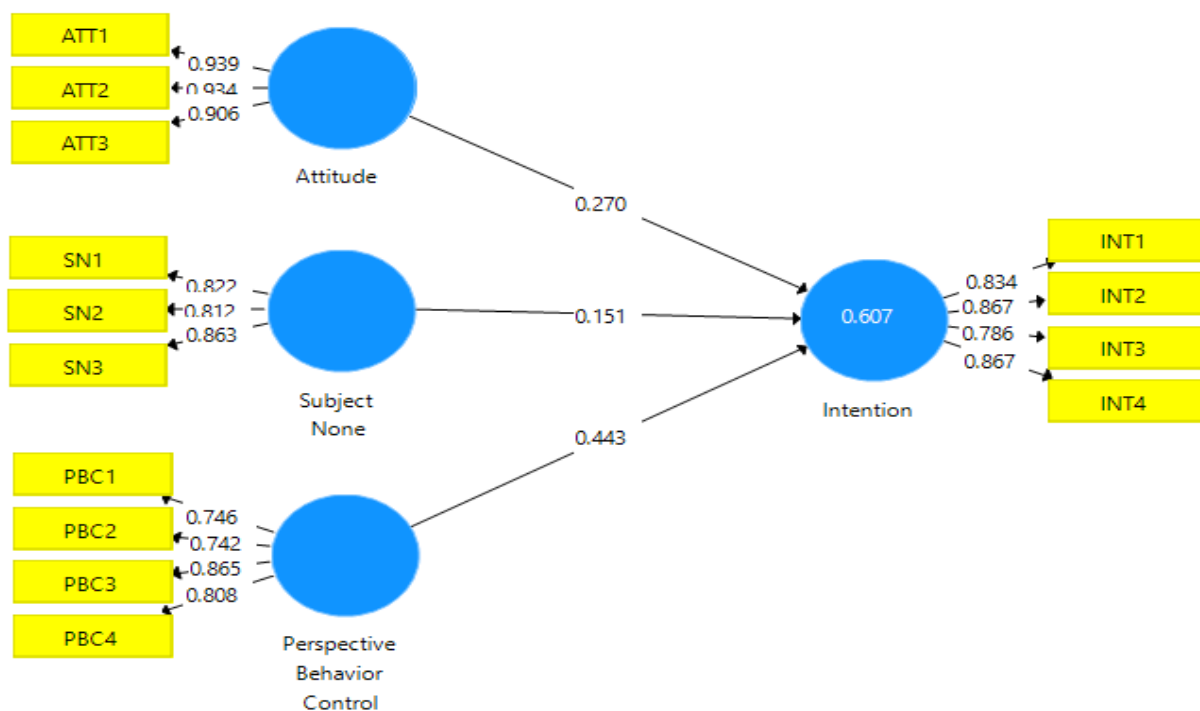


Figure 2. Final Image Of The SEM Research Model

Based on the image of the final model of SEM research , all indicators that reflect latent attitudes have a loading factor value of more than 0.9 so it is very contributed greatly to describing its latency.

Furthermore, several indicators such as Perspective Behavior Control and Subject Norms are other things that also play an important role in reflecting consumer intentions.

In this study, the purchase of halal cosmetics was significantly influenced by Subject Norm (0.8) and Attitude . Therefore, the choice of cosmetic product brands was determined more by Subject Norm and Consumer Attitude than PBC.

CONCLUSION

From the results of the research we conducted, we came to the conclusion in the form of the first suggestion to Stakeholders, this research is expected to be a reference in conducting marketing because according to the results obtained with the significant Subject Norm results where most of the indicators are regarding the marketing of halal products that are still lacking so that consumers in remote areas cannot reach these halal products and secondly to the community, with this research it is hoped that it can increase knowledge and awareness of halal cosmetic/skincare products.

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ANALYSIS OF FINANCIAL RATIOS TO ASSESS FINANCIAL PERFORMANCE IN INDONESIAN SHARIA BANK

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ABSTRACT

Assessment of a company's financial level can be done by analyzing the company's financial statements. To find out whether the company's financial condition is in good condition various analyzes can be carried out, one of which is ratio analysis. The purpose of this study was to determine the financial performance of Bank BRI Syari'ah in terms of financial ratio analysis. The analytical method used is descriptive quantitative analysis using ratio measurements. Research data and information were obtained from the financial reports of Bank Syari'ah Indonesia.

Keynotes: Financial Performance, Ratio, Indonesian Sharia Bank

INTRODUCTION

Measurement of the performance of Bank financial institutions is carried out to improve its operational activities so that it can compete with the performance of financial institutions to generate a profit. Financial performance is a formal business carried out by a bank's financial institutions that can measure success in generating profits so that they can see prospects, growth and potential for good development of bank financial institutions.

The initial intention to merge these 3 Islamic banks was to form a bigger Islamic bank than before so as to create strength and efficiency, especially in the process of generating profitability. Since its establishment in 2021, questions have arisen that has this large Islamic bank or BSI achieved maximum effectiveness since its establishment, especially when viewed from financial performance?

Based on the background that has been stated, namely measuring the performance of Islamic Bank financial institutions and the soundness level is not only useful for owners of Bank financial institutions but also useful for interested parties such as potential investors as a consideration in investing their capital and the government as information on the ability of Bank financial institutions to pay tax. It is necessary to pay close attention to the performance of the Bank's financial institutions so that the sustainability or condition of the Bank's financial institutions in the future can be better and correct past mistakes. Therefore, the researcher raised the title "Financial Ratio Analysis to Assess Financial Performance at Indonesian Sharia Banks".

CONCEPTUAL FRAMEWORK

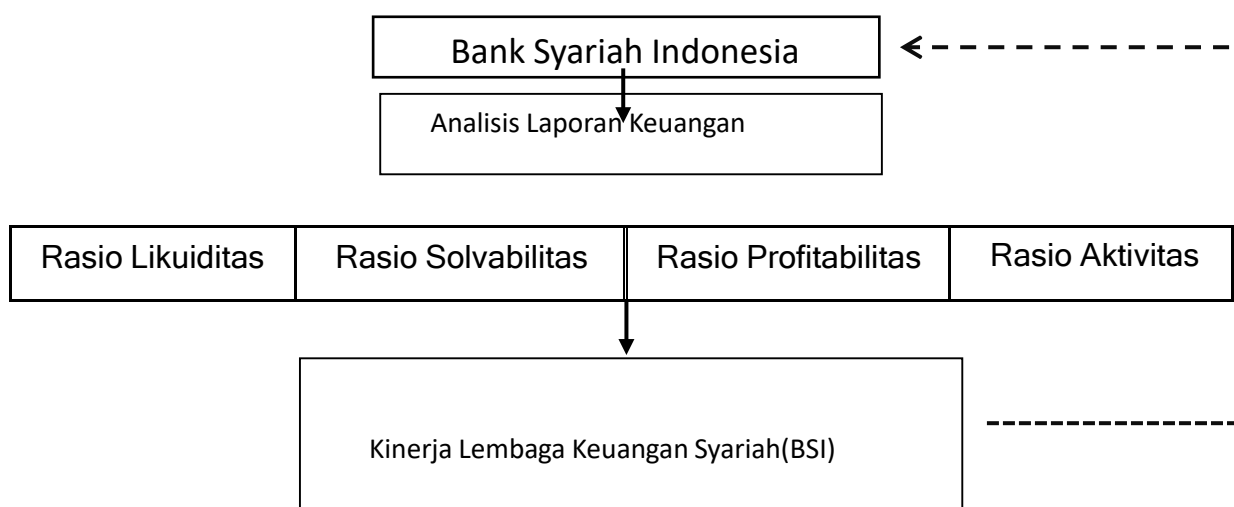


Figure 1. Kerangka Konsep

RESEARCH METHODS

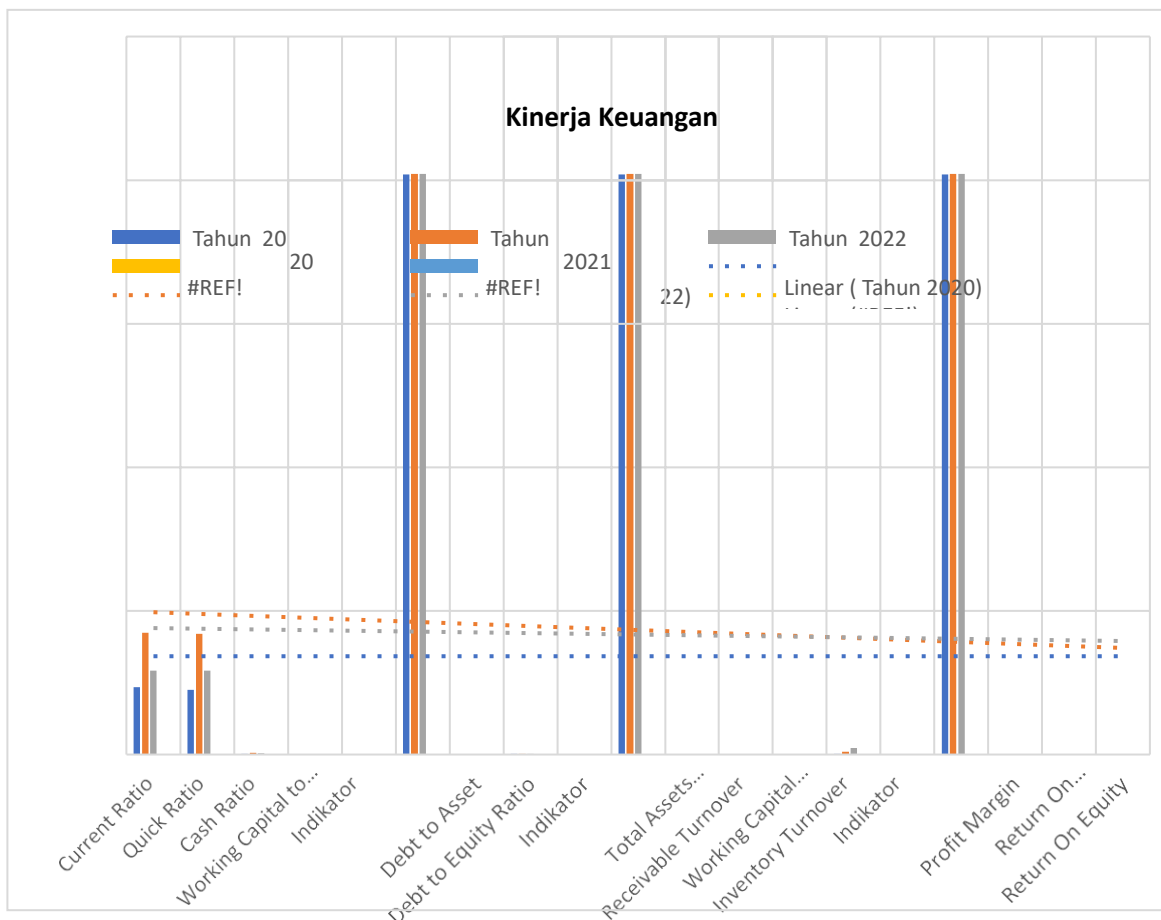
The type of research used is research on objects at Indonesian Sharia Banks. The method used in this study is a quantitative method with a descriptive analysis approach which is research that aims to identify and assess the performance of Indonesian Islamic Bank financial institutions based on financial ratio analysis. The quantitative method is a mathematical and systematic research method.

RESULT AND DISCUSSION

Table 1. Performance Analysis of Indonesian Sharia Banks, 2020-2022

Rasio Keuangan	Tahun		
	2020	2021	2022
<i>Current Ratio</i>	23499%	42347%	29261%
<i>Quick Ratio</i>	22630%	42067%	29177%
<i>Cash Ratio</i>	321%	677%	490%
<i>Working Capital to Total Asset</i>	97%	97%	96%
<i>Debt Ratio</i>	28%	23%	24%
<i>Debt to Equity Ratio</i>	304%	247%	222%

<i>Total Asset Turnover</i>	0,07 kali	0,06 kali	0,06 kali
<i>Receivable Turnover</i>	0,19 kali	0,18 kali	0,16 kali
<i>Working Capital Turnover</i>	0,07 kali	0,06 kali	0,06 kali
<i>Inventory Turnover</i>	1,97 kali	10,43 kali	23,03 kali
<i>Profit Margin</i>	13%	17%	22%
<i>Return on Investment</i>	1%	1%	1%
<i>Return on Equity</i>	10%	12%	13%



Gambar 4.6 Bank Syariah Indonesia Financial Performance for 2020-2022

Performance in a company is used as material for evaluating the effectiveness and efficiency of company activities in a certain period.

In 2020 liquidity decreases, working capital decreases, debt ratio increases, profitability is constant, inventory turnover increases, profitability is constant. This means that Bank Syariah Indonesia takes on a lot of debt and uses it to increase inventory, even though the company continues to increase its inventory but there is no increase in sales, so profits also do not grow. In 2021 liquidity will decrease, working capital will decrease, debt ratio will decrease, asset turnover will decrease, inventory turnover will decrease, and profitability will decrease. This means that the company takes a lot of debt used to increase inventory but there is no increase in sales so that profits decrease.

In 2022 liquidity will decrease, working capital will decrease, debt ratio will increase, asset turnover will increase, inventory turnover will increase, and profitability will be constant. This means that the company takes on a lot of debt and is used to increase inventory, but sales do not increase, so profits also do not grow.

The results of this study from 2020-2022 show that the company's liquidity level has decreased because the company is unable to meet its current obligations to pay its short-term debt, the company's solvency level has increased.

CONCLUSION

The financial report data and data information obtained at Bank Syari'ah Indonesia regarding the analysis of profitability ratios as a tool for assessing financial performance which has been described and discussed in the previous chapters, conclusions can be drawn. (1) The financial performance of Bank Syari'ah Indonesia during 2020-2022 based on the net profit margin is considered very unfavorable, this is based on the results of calculating the average net profit margin for 3 years, which is 17%, which is still below the net profit industry standard margin that is equal to 20%;

(2) The financial performance of Bank Syari'ah Indonesia during 2020-2022 based on return on assets is considered very poor, this is based on the results of calculating the average return on assets for 3 years, namely 0.40%, which is still far below the standard. industry return on assets, namely 30%; (3) The financial performance of Bank Syari'ah Indonesia during 2020-2022 based on return on equity is considered to have increased during the current year, namely 2020 - 2022, this is based on the results of calculating the average return on equity for 3 years, namely 10%, 12% and 13%.

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ANALYSIS OF THE EFFECT OF TOTAL QUALITY MANAGEMENT ON MANAGERIAL PERFORMANCE AT PT. BOGATAMA MARINUSA KAB. BARRU

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ABSTRACT

The purpose of this research is a type of quantitative research with the aim of knowing the analysis of the effect of total quality management on managerial performance. The type of data used in this research is quantitative data. Data collection was carried out by observation and distribution of questionnaires. In this study, the data sources used in data collection include primary data and secondary data. The research instrument used in this study uses the Likert scale method. Based on the results of data research using statistical calculations through the application of Statistical Package for the Social Science (SPSS) version 22. Total Quality Management has a positive and significant effect on managerial performance at PT. Marinusa Bogatama Kab, Barru where the variable coefficient value is 0.086 with a t count value of 1.410 and t table of $(1.410 > 0.257)$ and a significant value less than 0.5 $(0.45 < 0.5)$.

Keywords: *Total Quality Management, Managerial Performance*

INTRODUCTION

In the current era of globalization, companies are experiencing increasingly fierce, complex and dynamic business competition. Products and services produced will only be chosen by consumers if these products and services have advantages over competitors. This competition requires companies to increase their effectiveness and efficiency in order to gain customers and become market leaders of the products and services offered. This condition ultimately requires business people, including managers, to improve their performance, including their ability to plan, organize, direct and solve problems.

The current situation of global competition and changes in the global economy is getting tighter which has an impact on increasingly fierce business competition. Situations like this require companies to be oriented towards effective and efficient service functions. This also means that companies must improve capabilities in the operational and managerial fields (Sigilipu, 2013). Assessing the success of managerial parties is not easy, this is because managerial performance is more abstract and complex when compared to employee performance which is generally concrete. In order to maintain the viability of the company, it can carry out efficiency, improve the quality and managerial performance of the company, in an increasingly fierce business competition. Managerial performance is the result of an effective process of managerial activities that starts with the process of planning, carrying out administration, accountability reports, coaching and also supervision (Badzaly, 2021).

Managerial performance is needed in the organization because with maximum managerial performance it is hoped that it will be able to bring success to the company it leads. Most of the company's success is measured by achievement and managerial performance. Managers are required to make the most of their capabilities so that the company is superior in competition compared to other companies (Intan, 2013).

The reason the researcher chose this object is because of the large number of employees and seeing the increasing level of consumers, of course, it is necessary to improve the quality and quality of the products produced. Company employees play a full role in production activities and success in planning, managing and supervising their business processes, from here researchers want to know the effect of TQM on managerial performance.

Departing from the problems above, the authors are interested in adopting the research title *"Analysis of the Influence of Total Quality Management on Managerial Performance at PT. Bogatama Marinusa Kab. Barru"*

THEORITICAL REVIEW

1. Human Resource Management

Human resources are something that cannot be separated from the existence of an organization. Human resources are one of the resources that have a very important role in achieving the goals of an organization. So it is very important for an organization to manage existing human resources properly in accordance with the needs in order to create a company's competitiveness. Various opinions say that human resources are a determining factor in winning business competition. One of them, Floris A. Maljers, CEO of Unilever, said that the sources of competitive advantage that need attention are the quality of human resources (Yunanto, 2016).

2. Total Quality Manajement

Goetsch and Davis (2002: 3) quality is a dynamic state associated with products, services, people and processes, and the environment that achieves customer expectations. In (Zulian Yamit, 2013: 7) several notions of quality were developed by the three most popular quality experts at the international level, namely W. Edwards Deming, Philip B. Crosby and Joseph M. Juran. Deming defines quality as whatever the consumer needs and wants.

3. Managerial Performance

Moeharionto (2012: 69) According to the Oxford dictionary, performance is an act of process or way of acting or performing organizational functions. Moehariono in his book concludes the notion of employee performance or performance deficiency or performance as a result of performance that can be achieved by a person or group of people in an organization both qualitatively and quantitatively, according to the authority, duties and responsibilities of each in an effort to achieve the goals of the organization concerned legally, do not violate the law and in accordance with morals or ethics.

RESEARCH METHODS

Types Of Research

In this study using quantitative research types can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative and statistics with the aim of testing the hypotheses that have been set.

Data Types And Sources

In this study the authors used two data sources, namely primary data sources, namely in the form of answers to questions from the distributed questionnaires. Primary data sources in this study are respondents who are employees of PT. Bogatama Marinusa. Secondary data sources are in the form of documentation, books, articles, journals, and sites on the internet related to the research being conducted.

Data Collection Technique

In this writing, the data collection method used is as follows:

1. Library Research, is data collected by reading and analyzing books that are closely related to the issues discussed in this paper.
2. Field Research (Field Research), is data that is directly collected from the place of research on what is done in the company, which aims to obtain data in connection with this writing. For this reason, the following data collection techniques were carried out: Direct interviews (Interview), Observation, Questionnaire (questionnaire).

Definisi Operasional Variabel

Total Quality Management (X1), The statements regarding Total Quality Management included in the questionnaire are the results of the development of the ten main elements in TQM. Managerial Performance (Y), The performance or work performance of a manager is basically someone's work over a certain period of time compared to several possibilities, for example standards, targets/goals or criteria that have been mutually agreed upon. Meanwhile, what is meant by managerial performance is the performance of individuals in managerial activities.

Data Analysis Method

According to Sugiyono (2018) k Criteria for interpreting scores based on respondents' answers can be determined as follows, "the maximum score for each questionnaire is 5 and the minimum score is 1, or ranging from 25% to 100%, then the distance between adjacent scores is 25%. $((100\%-25\%)/5)$." So that the following criteria can be obtained:

Table 1. Score Interpretation

Mean Value	Assessment criteria
------------	---------------------

4,21-5,00	Very high
3,41-4,20	High
2,61-3,40	Enough
1,81-2,60	Low
1,00-1,80	Very Low

Interpretation of this score is obtained by comparing the scores of the items obtained based on the answers of the respondents with the highest score answers then multiplied by 100%. To find out the maximum indicator score is as follows: Maximum Score = Highest Score of Statement Items x N x Statement Items

$$\frac{\text{Skor Perolehan} \times 100\%}{\text{Skor Maximum}}$$

RESEARCH RESULTS AND DISCUSSION

Simple regression analysis is an approach to model the relationship between one dependent variable and one independent variable. In simple regression analysis, the relationship between variables is linear, with changes in the X variable consistently followed by changes in the Y variable.

$$Y = 9.547 + 0.035X$$

The regression equation above shows a constant value of (9,547). This states that if the total quality management variable is considered constant, then managerial performance will be constant at (9,547).

- 1) A constant value of 9,547 states that if there are no independent variables (total quality management) then managerial performance still produces a value of 9,547 or in other words if the X variable equals 0 then the performance of permanent employees is 9,547.
- 2) The value of the regression coefficient on the total quality management variable is 0.035. This means that if the total quality management variable decreases by one unit, the total quality management variable will increase by 0.035.

Discussion

1. The Effect of Total Quality Management on Managerial Performance

Total Quality Management has a positive and significant effect on managerial performance at PT. Marinusa Bogatama Barru Regency where the variable coefficient value is 0.086 with a t count value of 1.410 and t table of (1.410 > 0.257) and a significant value less than 0.5 (0.45 < 0.5). In this total quality management variable studied includes focus on customers, obsession with quality, quality approach, commitment, teamwork, continuous

system improvement, education and training, controlled freedom, unity of purpose and employee involvement and empowerment.

This research is in line with research conducted by Chaerunisak, U. H., & Aji, A. W. (2020) "Implementation of Total Quality Management on the Impact of Managerial Performance and Corporate Profits in Yogyakarta MSMEs." The results of the study show that companies in implementing TQM, especially in increasing their production, will have an effect on improving the quality of their managerial performance, which is headed by a manager and can increase the profits earned by the company. There are three industries used in this study, namely Total Quality Management (TQM) (X), Managerial Performance (Y1), and Company Profits (Y2). The sample used was 74 respondents from the MSME population in Yogyakarta. The results of this study, TQM has an effect on Managerial Performance with an alpha value of 0.000. This proves that the first hypothesis is supported, TQM has no effect on company profits as evidenced by a significance level that exceeds the alpha value of 0.305. Thus the second hypothesis is not supported.

2. Managerial Performance

Managerial performance has a positive and significant effect. Based on the results of the calculations that have been done, the t-value of 1.410 is positive with a significant result of $0.045 < 0.05$. This shows that total quality management has a positive effect on managerial performance. In this managerial performance variable, which will be examined include planning, coordination, commitment, supervision, staffing, negotiation and representation. Because, managerial performance is the ability and work results achieved by a group of people in an organization by carrying out their duties and responsibilities in the activities of the organization. However, in managerial performance, several criteria must be met in order to increase productivity so that what is expected can go according to what is desired.

This research is in line with research conducted by Osazevbaru, H. O., & Oyibo, F. (2023) "Conceptualising Total Quality Management as a Predictor of Performance in Nigerian Microfinance Institutions." The results reveal that all dimensions of TQM are significantly related to performance. In particular, continuous quality improvement, employee engagement and customer relationship management predict positive performance. The study concluded that TQM practices need to be given adequate attention by the microfinance industry. The study recommends among other things that employees in bank microfinance should be updated on the best practices in the industry. Also, microfinance banks have to train and train their employees on innovation and best practices in the industry.

CONCLUSION

Based on research that has been done under the title Analysis of the Effect of Total Quality Management on Managerial Performance at PT. Bogatama Marinusa Kab. Barru, the conclusions of this study are: Total Quality Management has a positive and significant effect on managerial performance at PT. Marinusa Bogatama Barru Regency where the variable

coefficient value is 0.086 with a t count value of 1.410 and t table of (1.410 > 0.257) and a significant value less than 0.5 (0.45 < 0.5).

Suggestion

Based on the discussion, conclusions, and implications above, the following suggestions can be given:

- 1) To further improve managerial performance, it should offer consumer needs by providing good service with accuracy.
- 2) The company should provide education and training in order to increase efficiency and productivity at work.
- 3) PT. Bogatama Marinusa must pay attention to the involvement and empowerment of employees in the decision-making process.

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THE EFFECTIVENESS OF MANAGEMENT OF THE VILLAGE REVENUE AND EXPENDITURE BUDGET (APBDes) IN KADING VILLAGE, TANETE RIAJA SUB-DISTRICT

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ABSTRACT

The purpose of this research is a type of quantitative research with the aim of knowing that APBDes management has been running effectively and efficiently in Kading Village, Tanete Riaja District. The sample used in this study is the realization of the 2019-2021 budget in Kading Village, Tanete Riaja District. The type of data used in this study is a quantitative descriptive method, namely analyzing target data, spending and income realization using effectiveness ratios, the data used is the financial report data of the Village Revenue and Expenditure Budget (APBDes). The results of this study indicate that the average value of the effectiveness of the management of the village income and is 91,03%, which means meets the effective criteria.

Keywords: *Effectiveness, Village Revenue and Expenditure Budget*

INTRODUCTION

Law Number 6 of 2014 concerning village states that a village and a customary village or other designation, hereinafter referred to as a village, is a legal community unit that has territorial boundaries that has the right to organize and manage government affairs, regional government affairs in the interests of the community based on initiatives community, origin rights and/or traditional rights that are recognized and respected within the system of the unitary state of the republic of Indonesia. In the above sense, the village as an organization has the power to regulate government and society. The village is the forerunner of a democratic system that is selfgoverning and fully autonomous. The village is a social institution and play a very important role in society. The village is an autonomous institution with its own customary traditions and laws, and has strong ruling powers, relatively independent from intervention by powers outside the institution. Saputra et al., (2021)

The village government is the smallest in the government of the Unitary State of the Republic of Indonesia, so the village head must be able to understand the main tasks and functions of village officials, and strive to improve the performance of village government. Only with good village government performance can the projects planned by the village government be implemented effectively and efficiently. In addition to providing village assistance to the community, the village government also plays an important role in village development. Therefore, transparency in the management of village funds must be optimized to achieve the goal of equal distribution of community welfare. The village government is led by the village head, and village cadres help with village government work. Apart from the village government and village cadres, there is also the Village Consultative Body (BPD),

which is the body that administers the government whose members are representatives of the village people and are democratically appointed.

The Village Revenue Expenditure Budget (APBDes) is the village government's annual financial plan that is discussed and mutually agreed upon by the village government and the Village Consultative Body (BPD), and is stipulated by village law regulations. The village as the lowest autonomous region will automatically be subject to the fiscal decentralization system that runs between local governments. Village financial management is reflected in village policies in the form of the Village Budget (APBDes). Not only the capacity of village government institutions, the scale of community participation is also an important factor in the development process, because real village development does require active community participation. So that the author can research in the Kading Village area, Tanete Riaja District, Barru Regency, because this area has good potential to be researched in managing the village income and expenditure budget in helping the community every year.

The village is entrusted with running the village spending income budget in helping its people. There is a suggestion by the village government to allocate around 30% of its funds for direct cash assistance recipients, thus making the village change its previous village fund budget pattern for physical development. Kading Village, Tanete Riaja District, is one of the villages that is ready to distribute aid to community members H.Akmaluddin (2020). <http://www.fajardinding.co.id/desa-kading-ready-salurkan-bantuan>

In this study, the government implemented a Village Financial System which was created to simplify the village financial reporting process and assist district/city governments in monitoring and evaluating in order to save time, be effective, efficient, reduce the potential for fraud and assist data aggregation. The village income and expenditure budget (APBDes) that suits the needs is a form of decentralization to encourage the government's approach to the community while increasing community participation. For this reason, there is an in-depth study to determine the level of effectiveness of the Management of the Village Revenue and Expenditure Budget (APBDes).

THEORITICAL REVIEW

1. Definition of Effectiveness

Effectiveness is a measure of the success or failure of an organization in achieving its goals. If an organization is said to have been running effectively. The most important thing to note is that effectiveness does not state how much money has been spent to achieve that goal. Effectiveness only sees a program or activity has achieved the goals that have been set (Mardiasmo, 2004:134). Effectiveness is related to the relationship between the expected results and the actual results achieved.

2. Village Administration

According to Permendagri RI No. 113 of 2014, village government is the body that regulates government affairs and the interests of the local community in the system of government of the

unitary state of the republic of Indonesia. Meanwhile, according to Awang, village government historically consisted of community members who were elected by the village community and trusted to regulate and protect all aspects of their lives.

3. Village Revenue and Expenditure Budget (APBDes)

APBDes is an important and very decisive tool for good governance in the region. Good governance is measured through the APBD contract writing process and accountability. The Regional Revenue and Expenditure Budget (APBD) is the regional budget that records regional revenues and expenditures for a certain period of time. APBDes can be defined as the regional government's fiscal operating plan, which on the one hand describes the estimated maximum spending to finance regional activities and projects in one fiscal year and, on the other hand, describes the estimated sources of regional income. to cover these costs Halim (2008: 20)

Meanwhile, explained by Mahsun (2015: 81), the APBD is a list that contains details of regional revenues and regional expenditures/expenditures for one year determined by Regional Regulation (PENDA). APBD includes revenue, budgeting and financing. Local revenue is the right of local government and is seen as an increase in net worth.

In articles 16-17 of the Minister of Home Affairs Regulation No. 20 of 2018 states that village spending is classified into several areas, namely:

Administration of Village Government, this field is divided into several sub-sectors, namely: the implementation of fixed income expenditure, allowances and operations of village government; village administration facilities and infrastructure; population administration, civil registration, statistics, and archives; governance, planning, finance, reporting and land affairs.

The implementation of village development, in this field is divided into several sub-sectors, namely education; health; public works and spatial planning; residential area; forestry and environment; transportation, communication and informatics; energy and Mineral Resources; and tourism.

Village community development, in this field it is divided into several sub-sectors, namely peace, order and community protection; culture and religion; youth and sports; and community institutions.

Empowerment of village communities, in this field divided into several sub-sectors, namely maritime affairs and fisheries; agriculture and animal husbandry; increasing the capacity of the village apparatus; women's empowerment, child and family protection; micro, small and medium enterprise cooperatives; investment support; and trade and industry.

Disaster management, emergency situations and village urgency, in this field are divided into several sub-sectors, namely disaster management; emergency state; and urgency.

RESEARCH METHODS

Types of research

This type of research uses a quantitative descriptive research method. This qualitative research method is research that aims to explain in general that this research is solving problems that have been previously defined. This study uses a descriptive approach according to Sugiyono (2015: 14) that the quantitative approach is research based on the philosophy of positivism to examine a particular population or sample and random sampling by collecting data using instruments, data analysis is statistical.

Data Types and Sources

Primary data is data that was first recorded and collected by researchers. Researchers have control over data quality, can overcome the time lag between data needs and data availability, and researchers are more flexible in relating their research questions to the possibility of data availability in the field. The primary data for this study were the results of the questionnaires that were distributed and collected. This data is taken directly from the results of the questionnaire filled out by the respondents. Secondary data is data that is already available and collected by other parties, or data that already exists. Researchers simply use the data according to their needs. Secondary data was obtained from various library materials, including books, internet sites, journals and other documents related to research materials. In this study, secondary data came from APBDes data from Kading Village, Tanete Riaja District.

Data collection technique

Interview (Interview)

The purpose of the interview is to obtain information by asking informants directly and face to face. The interviews conducted were structured interviews with village heads and followed predetermined guidelines.

Observation

Observation is defined as systematic observation and recording of the symptoms that appear on the research object. Observation is also referred to as a data collection method or direct observation in the field.

Documentation

In this study, documentation was obtained from archives of APBDes preparation activities, reports on the realization of APBDes implementation and other archives deemed important.

Literature study

Concept theories and definitions related to the Village Revenue and Expenditure Budget (APBDes) were obtained by studying the literature related to the problem under study that occurred in Kading Village, Tanete Riaja District.

Variable Operational Definitions

According to Sugiyono (2013: 38) a variable is an attribute or characteristic or value of a person, object or activity that has certain variations determined by the researcher to be studied and then drawn conclusions.

Data analysis method

The research method used in this research is a quantitative descriptive research method. Quantitative descriptive analysis according to Sugiyono (2013: 29) is a method that functions to describe or give an overview of the object under study through data or samples that have been collected as they are, without conducting analysis and making generally accepted conclusions or generalizations. While testing the instrument is done by analyzing the effectiveness ratio.

$$\text{Effectiveness Ratio} = \frac{\text{Outcome (Expenditure Realization)}}{\text{output (Target expenditure)}} \times 100\%$$

Source: mahmudi 2007

The effectiveness ratio describes the ability of the village government to realize village spending with the set village spending targets. Village government performance will be said to be effective if the ratio is between 90.01% - 100%, the higher the effectiveness ratio means the performance will be better and the lower the effectiveness ratio means the worse. Based on the Decree of the Minister of Home Affairs Number 690900-327 of 1996, the criteria for the level of effectiveness of the expenditure budget are as follows:

Table 1. Financial Performance

Financial Performance Percentage Value	Category
>100%	very effective
90-100%	Effective
80-90%	is quite effective
60-80%	less effective
<60%	not effective

Source: Minister of Home Affairs Decree No. 690900-327 in 1996

RESEARCH RESULTS AND DISCUSSION

Effectiveness is defined as describing the ability of the Kading Village Government of Tanete Riaja District in realizing the budget that has been planned, analyzing the level of effectiveness of the management of the Village Revenue and Expenditure Budget in terms of expenditure, the formula used is the ratio between the realization of village spending and the target spending budget that has been set and the level its effectiveness calculated from 2019-2021. The following is to calculate the effectiveness ratio:

$$\text{Effectiveness Ratio} = \frac{\text{Outcome (Expenditure Realization)}}{\text{output (Target expenditure)}} \times 100\%$$

$$\text{Year 2019} = \frac{2.395.531.404}{2.582.727.504} \times 100\% = 92,75\%$$

Year 2020 = $2.367.567.2892.546.131.766 \times 100\% = 92,99\%$

Year 2021 = $2.546.329.811 2.914.693.974 \times 100\% = 87,36\%$

Table 2. Calculation of the Effectiveness Ratio

Fiscal year	Shopping Targets (IDR)	Shopping Realization (IDR)	Ratio effectiveness	criteria
2019	2.582.727.504	2.395.531.404	92,75%	Effective
2020	2.546.131.766	2.367.567.289	92,99%	Effective
2021	2.914.693.974	2.546.392.811	87,36%	is quite effective
Average	2.681.184.414	2.436.497.168	91,03%	Effective

Source: Kading Village APB realization report (Data processed in 2023)

Based on the calculation of the effectiveness ratio in table 4.8 above, it can be seen that the performance of managing the village income and expenditure budget (APBDes) in Kading Village, Tanete Riaja District from 2019-2021 is included in the very effective criteria, because in 2019 it was in the effective criteria with a percentage level of 92.75%, in 2020 it has effectively increased with a percentage rate of 92.99%, then in 2021 it has decreased quite effectively with a percentage rate of 87.36%. From the results of the percentages listed, it can be concluded that the performance of managing the village revenue and expenditure budget (APBDes) in Kading Village, Tanete Riaja District, has been effective because the average effectiveness level of the village income and expenditure budget (APBDes) from 2019-2021 is 91.03% on the criteria of effectiveness.

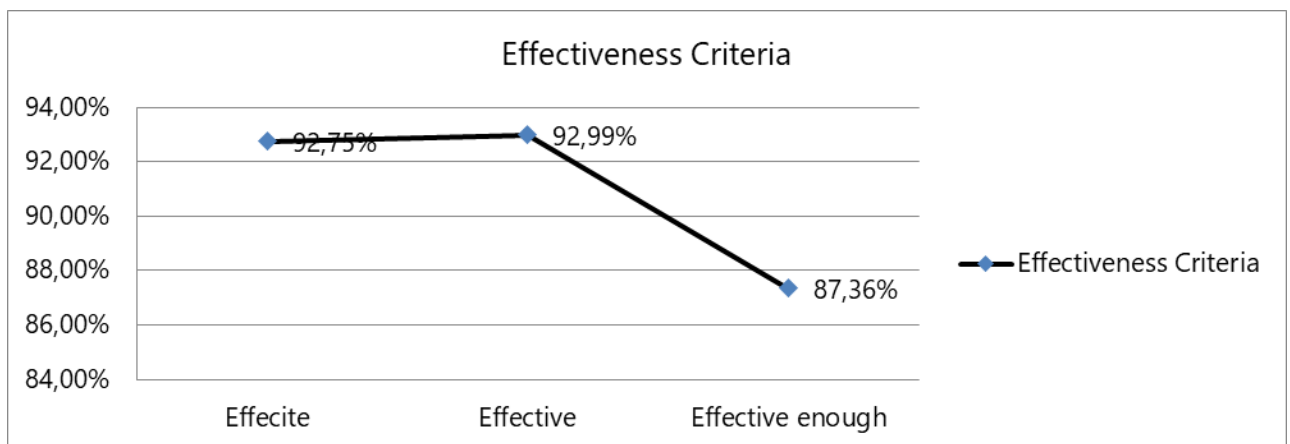


Figure 1. Effectiveness Criteria Diagram in 2019-2021

Based on the calculation of the effectiveness ratio in Figure 4.4 above, it is a line chart of the effectiveness criteria for 2019-2021, which can be seen in the graph above that the effectiveness criteria for these 3 years have continued to increase or decrease. in 2019 with the effective criteria with a percentage rate of 92.75%, in 2020 there was an increase in the effective criteria

with a percentage rate of 92.99% and in 2021 it decreased quite effectively with a percentage rate of 87.36%.

Discussion

The elements of spending at the Kading Village office, Tanete Riaja Sub-District, consist of spending on village government administration, village development implementation, community development, community empowerment and disaster management. In the 2019 and 2020 fiscal years, the realization of the Budget for the Kading Village Office, Tanete Riaja District, was categorized as effective, because the realization of the budget was close to the set budget target. In 2021 the realization of the expenditure budget is categorized as quite effective, this is due to the fact that the realized budget of Rp. 2,546,392,811 achieved is still quite a difference from meeting the target amount of the budget of Rp. 2,914,693,974 which has been set. On average, the level of effectiveness of the Village Revenue and Expenditure Budget (APBDes) for Kading Kecamatan Tanete Riaja Village is in the effective criteria. The results of this study indicate that the criteria for managing the Village Revenue and Expenditure Budget (APBDes) for Kading Kecamatan Tanete Riaja Village from 2019-2021 are on the criteria of being effective and meeting the set budget targets.

CONCLUSION

Based on the results of the research and discussion that have been described, the authors draw conclusions from the results of research regarding the Effectiveness of the Village Revenue and Expenditure Budget (APBDes) in Kading Village, Tanete Riaja District, namely, the effectiveness ratio obtained from the results of the data above can be seen that the average level of effectiveness for 2019, 2020, 2021 Village Revenue and Expenditure Budget (APBDes) in Kading Village, Tanete Riaja District, is 91.03% included in the effective criteria.

Suggestion

Based on the results of the research that has been done, the suggestions that can be given are as follows:

1. For the Government of Kading Village, Tanete Riaja District

The Kading Village Government of Tanete Riaja District must continue to improve and optimize the management performance of the Village Revenue and Expenditure Budget (APBDes) from year to year so that it can be more effective and efficient every year.

2. For Further Researchers

It is hoped that it will be able to further enhance research related to village government financial performance research to further increase the financial ratios used in managing the Village Revenue and Expenditure Budget (APBDes).

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SENTIMENT ANALYSIS ON HALAL INVESTMENT: INDEXED BY SCOPUS

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ABSTRACT

As a Muslim-majority country, Indonesia should become a center for the development of the sharia economy in the world. The potential is also quite large, ranging from halal certification, concern for Muslim-friendly products, services that make it easier for Muslims to practice their faith, and much more. The strategy to achieve Indonesia's vision as the world's leading Islamic economic center is strengthening the halal value chain. This study examines Halal Investment as a component that is fundamental to the development of the halal industry in Indonesia. Based on the available literature, it was found that there is no sentiment research on this topic. The method used is descriptive statistical analysis with meta-analysis and sentiment analysis of secondary data in the form of metadata from 41 Scopus indexed publications published in the last 25 years, starting in 1997 and ending in 2022. The results of the sentiment analysis show that the response to developments in halal investment tends to vary, with positive sentiment of 41.5%, negative sentiment of 17.1%, and neutral sentiment of 39.0%. This study also tries to identify negative responses to halal investment and offers ideas for future research.

Keywords: *Halal, Investment, Industry, Sentiment Analysis.*

INTRODUCTION

In this modern era, the needs of Muslims are diverse, but the most desired ones are values that align with Islamic rules (halal), such as halal travel, media and recreation, pharmaceuticals, cosmetics, food, Islamic finance, fashion, and medical care. This is why the Muslim market is vast and diverse, and there is no homogenous Muslim market. According to the Global & Report (2019), there are approximately 1.8 billion Muslim consumers in the halal industry. The consumer opportunities in the halal industry are increasing by 5.2% annually, with total consumer expenditure reaching USD 2.2 trillion. This figure is expected to continue increasing each year. The projection of the Compound Annual Growth Rate (CAGR) of the halal industry will reach 6.2% from 2018 to 2024. The total expenditure by consumers in the halal industry is also expected to increase to USD 3.2 trillion by 2024. From these data, we can see that the halal industry has a very bright outlook for the future. Of course, this great potential is the result of the large Muslim population in Indonesia.

The halal industry in Indonesia has also experienced growth in recent years. This growth is driven by the increasing consumption of halal products by the society, leading to the development of the halal industry. Therefore, Indonesia has a huge potential for halal industry products due to the majority of the Indonesian population being Muslims, which contributes to positive development and potential.

Hence, the demand for halal commodities is expected to achieve high growth. Therefore, it is crucial to enhance the reliability and traceability of its global market since the attraction and interest in halal goods and services are growing rapidly due to the escalation of the distribution of Muslims on a global scale (Bux et al., 2022). Additionally, halal lifestyle has become a global trend among Muslim communities, both in countries with a Muslim majority population and in countries with relatively small Muslim populations. The reason for this is the increasing awareness of individuals to live according to the principles of Sharia (Islamic teachings).

Indonesia can also be a wide field for foreign investors in infrastructure, hotels and restaurants, halal supply chains, halal tourism, halal fashion, and pharmaceuticals. From the infrastructure perspective, investments are still needed, such as halal parks, halal ports, halal transportation systems related to the halal food supply chain, both domestically and internationally. The manpower capability needs to be enhanced to develop the halal lifestyle sector. Regarding manpower, standardization of halal products and services is still needed. The marketing of Indonesian halal products is not only aimed at the domestic market but also at member countries of the Organization of Islamic Cooperation (Nirwandar, 2018).

Based on this background, this research is conducted to examine the scholarly perception of Halal Investment. Some benefits that can be obtained from this research include understanding the extent of the development of research perception on halal investment through selected published articles. Additionally, this research examines meta-analysis related to trends in halal investment research. The structure of this research provides an overview of the literature review in the second section. The procedures are explained in detail in the third section. The findings of the descriptive study are presented and reported in the fourth section. The final part of this paper is the conclusion, which offers a summary and conclusion of the study.

With the development of Islamic economics today, in 2000 the Jakarta Islamic Index (JII) was formed as a sharia capital market. The separation between the Indonesia Stock Exchange and the Jakarta Islamic Index was established so that people can choose an investment platform according to their preferences. Each platform has its own criteria from different perspectives, especially from a sharia perspective. The sharia capital market sector serves as a tool to support muamalah activities (Maharani & Amanah, 2010). The sharia capital market is a capital market with sharia concepts that must adhere to fair sharia rules and avoid activities that resemble usury, ambiguity (*gharar*), and gambling (*Maysir*) in investment activities. This provides a clearer halal investment option for the Muslim community. In addition, the instruments used in the sharia capital market utilize profit-loss sharing mechanisms, which tend to have lower costs. Similar to the general capital market, the sharia capital market offers various investment options such as *sukuk*, sharia stocks, sharia mutual funds, and others (Pardiansyah, 2017).

Furthermore, there is currently a strong focus on halal literacy, exemplified by the establishment of the Global Halal Support Center (GHSC) as Malaysia's effort to be recognized as the global reference center for knowledge, services, and halal products. The Malaysian government has also introduced halal services through innovative technology. Additionally, institutions like the International Institute of Halal Research and Training (INHART), Halal

Products Research Institute (HPRI), and Institute of Halal Research and Management (IHRAM) contribute significantly to halal consultation (Rafida, 2020).

Looking at recent events, such as the COVID-19 pandemic, which has disrupted the economy and created uncertainty among investors, data indicates that sharia-compliant investments continue to grow during the pandemic. This provides an alternative for investors to invest in sharia-compliant securities during an economic crisis. In the sharia capital market, several securities are offered, such as sharia stocks, sharia bonds or sukuk, and sharia mutual funds, all of which operate without interest-based systems (Sholiha, 2020).

In Islamic economics, investment is highly encouraged as a muamalah activity, as it allows one's wealth to become productive and beneficial to others. The Qur'an explicitly forbids hoarding (ikhtinaz) of wealth. Islam has an economic system designed to achieve material and non-material well-being for individuals. Sharia-compliant investment is based on sharia principles, both in the real sector and the financial sector. Therefore, investment cannot be separated from sharia principles (Wiyanti, 2013).

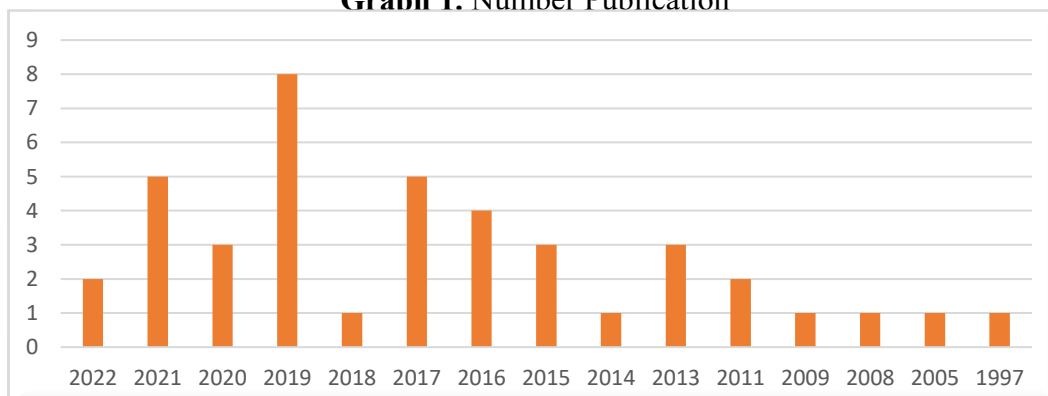
In the past two decades, globalization, consumer lifestyles, preferences, and market dynamics have had a significant impact on industries that have led the competitiveness of various sectors (Tsolakis et al., 2013). These factors have influenced almost every industry, including the halal industry. To enhance the effectiveness of the supply chain, multinational companies have extensively invested in assimilating values, standards, and guidelines regarding halal. Halal standards aim to provide safe and healthy products that comply with sharia requirements (Haleem et al., 2021).

RESEARCH METHODOLOGY

This study utilizes Scopus metadata to analyze data from research journals and other scholarly articles published on Halal Investment over the past 25 years, from 1997 to 2022. A qualitative approach combined with descriptive statistics is used for the analysis of 41 publications on Halal Investment. Sentiment analysis or opinion mining is employed to identify public sentiment towards a particular issue. The fundamental goal of sentiment analysis is to classify the polarity of text at the document, sentence, or feature/aspect level and identify whether opinions expressed in documents, sentences, and feature entities are positive, negative, or neutral. Additionally, sentiment reviews can be expressed emotionally as sad, happy, or angry to provide insights into a specific theme (Slamet Rusydiana & Marlina, 2020) (Hakim et al., 2022).

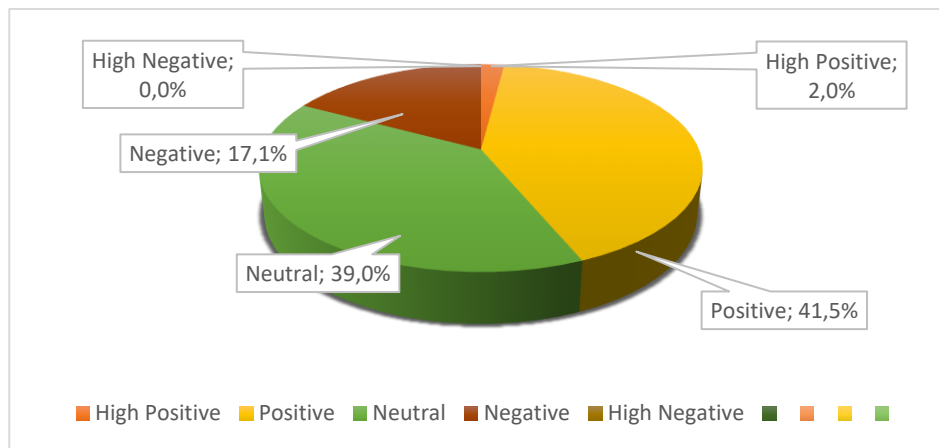
RESULT AND DISCUSSION

Graph 1. Number Publication



This section discusses the papers that have been published on the theme of Halal Investment. As a result, there are 41 papers published during the observation period of 25 years, from 1997 to 2022.

Sentiment Analysis



Picture 1. Sentiment Analysis Halal Investment

Furthermore, this study attempts to calculate the sentiment regarding Halal Investment published from 1997 to 2022 from indexed and reputable journals. As known, sentiment analysis is a research method commonly used to measure public sentiment towards a particular theme. The tool used in this study is SentiStrength as a data processor. Specific documents, including articles, reviews, and conference papers related to the theme of Halal Investment, were selected as the data source, amounting to 41. The following graph presents the results of sentiment analysis on Halal Investment:

The sentiment scores are obtained from the titles and abstracts of the articles. The results are sorted from a highly negative interval (-5) to a highly positive interval (+5), with 0 being neutral. The scores are calculated by multiplying the sentiment scores assigned to each word in SentiStrength. As depicted above, the theme of Halal Investment has a high proportion of positive (good) sentiment at 41.5%, followed by a neutral sentiment ratio of 39.0%, and the remaining proportion of negative (bad) sentiment is 17.1%. This means that the majority of literature on Halal Investment has a positive sentiment.

Tabel 1. Keyword of Sentiment Halal Investment

Positive	Negative
<ul style="list-style-type: none"> • Halal Tourism • Halal Aspect • Halal Certification • Halal Transportation • Haji Investment 	<ul style="list-style-type: none"> • Agriculture • Costs • Islamic Income • unilateral promise(wa'd)

Table 1 above summarizes the research findings, which encompass the main characteristics that influence researchers' sentiments, both positive and negative, based on the articles published on Halal Investment in the past 25 years.

One of the articles that has a positive sentiment towards Halal Investment is written by Šuligoj & Maruško (2017) titled "Hotels and Halal-oriented Products: What Do Hotel Managers in Slovenia Think?". This study states that Islamic tourists are significant stakeholders in the tourism market. The aim of this paper is to identify key aspects of halal tourism in relation to the hospitality industry. The results of the study reveal that halal-friendly travel motivation is significantly related to investment return and customer satisfaction, and such a relationship contributes to enhancing customer retention. Thus, the resilience of the halal investment chain can be maintained. Another related study is conducted by Karia N. and Fauzi F.A. with the title "Explaining the competitive advantage of Islamic hotel concepts: Insights from Malaysia". This research attempts to develop ideas in creating Islamic hotels. It is considered as a perfect platform to promote true Islamic concepts and their implementation in contemporary lifestyle. This study reveals that Islamic hotels will definitely attract more Muslim tourists and, in turn, generate more return on investment. Hotel business practitioners can take advantage of this situation and join centralized efforts by making their hotels Sharia-compliant, or at the very least, Muslim-friendly.

Research with positive sentiment also discusses halal certification with the aim of investigating the relationship between halal certification and corporate social responsibility (CSR) disclosure in Italian food and beverage companies. This research uses an exploratory method using content analysis, followed by chi-square tests, correlation analysis, and multivariate regression to answer the research objectives. The results found a relationship between being a Halal or non-Halal company and CSR disclosure. Furthermore, there is a significant and positive relationship between the CSR disclosure index of certified Halal companies and return on investment.

As for the dominant negative sentiment in this study, it refers to one of the articles written by Siwar C. et al. titled "Agriculture and Food Security". This study states that the increasing global demand for agricultural products is a great opportunity to enhance the contribution of the agricultural sector to GDP and increase income, especially for rural populations. However, the current issue is that Malaysia is still dependent on imports of essential food items such as rice. This is worrisome due to low productivity, high costs, low return on investment, and poverty. Therefore, it requires strategic investments in agricultural R&D and science, technology, and innovation (IMS) infrastructure, enhancement of agro-ecological systems, cooperation among government institutions, non-governmental organizations (NGOs), and communities towards sustainable agriculture, agricultural industrialization, halal food development and food security, as well as strategic policies and programs to reduce food imports.

Lastly, the dominant neutral sentiment on the theme of Halal Investment can be seen from the article written by Widyastuti et al. (2020) titled "Sharia compliance in sharia mutual funds: A qualitative approach". This research describes the elements of Sharia compliance found in Sharia mutual funds, in accordance with the fatwa of the National Sharia Board (DSN) - Indonesian Ulema Council (MUI) and several regulations governing them published by the Financial Services Authority (OJK) in Indonesia. This study found that Sharia mutual funds are Sharia-compliant because they adhere to Islamic principles, including non-interest transactions, offering halal products, absence of uncertainty (gharar), and no elements of gambling. The regulations and fatwa from OJK and DSN-MUI emphasize other Sharia principles, including the prohibition of margin trading, short selling, and insider trading in Sharia mutual fund investments. They allow the payment of compensation (ujrah) for services provided by investment managers. However, it should be emphasized that economic activities (mu'amalah) must be conducted based on Islamic law. Due to the limited number of Sharia banks allowed to act as custodian banks in Indonesia, the mu'amalah of Sharia mutual funds is carried out through conventional banks. This implies that policymakers need to create more Sharia custodian banks for Sharia mutual fund investments.

CONCLUSION

This research aims to understand how scientific literature has developed on the topic of Halal Investment in the past 25 years from 1997 to 2022, with 41 literature accompanied by Digital Object Identifiers (DOIs). Furthermore, this review includes sentiment analysis from a comprehensive evaluation of interdisciplinary research on halal investment. The findings of this research, in terms of sentiment analysis, show that Halal Investment has a high proportion of positive sentiment at 41.5%, followed by a neutral sentiment ratio of 39.0%, and the remaining proportion of negative sentiment at 17.1% and high positive sentiment at 2.2%. This means that the majority of literature on Halal Investment tends to have a positive sentiment, followed by neutral and negative sentiments. The keyword factors mentioned also pose challenges in realizing in-depth development in halal investment. It should be noted that although the purpose of this research is to provide an overview of trends and research attitudes on the topic of Halal Investment, the results offered are still dynamic and can change over time with emerging new trends or added variables in the future. Suggestions for future research include conducting more comprehensive studies on key factors influencing halal investment to provide the best solutions for addressing investment issues.

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STUDENTS' INTENTION TO INVEST IN GREEN SUKUK: THEORY OF PLANNED BEHAVIOR APPROACH

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ABSTRACT

The problem of global warming is no longer a problem that can be underestimated, especially in Indonesia. Indonesia ranks 10th in carbon gas producers to touch 45,914 billion tons. The government does not remain silent in overcoming this problem by making a sharia investment instrument, namely green sukuk. Therefore, the purpose of this study is to reveal the determinants of Indonesian students' intentions to invest in green sukuk based on the *Thory of Planned Behavior* (TPB) approach. This study used quantitative analysis by distributing online questionnaires and using *incidental sampling* with a total of 107 respondents of JABODETABEK students. Data processing and hypotheses tested using the *Structural Equation Model* (SEM) which shows religious variables and risk & return have a significant and positive effect on the first independent variable, namely investor attitude. However, the knowledge variable does not affect the first independent variable, namely investor attitude. Not only that, attitude variables and *Perceived Behavior Control* have a significant and positive effect on the second independent variable, namely the intention to invest in green sukuk, while subjective norms do not have a significant effect on the intention to invest in green sukuk. The findings of this research can be considered by the government as input to design an effective strategy to develop a green sukuk market to overcome carbon gas problems in Indonesia.

Keywords: Carbon Emissions, Green Sukuk, Sharia Investment, TPB

INTRODUCTION

The problem of global warming is no longer a problem that can be underestimated. This is due to the increase in global warming in the last decade caused by environmental, economic, and social management management systems that are not managed properly or carried out by irresponsible humans (Pratiwi, 2007). This is evidenced in data from the Ministry of Environment and Forestry of the Republic of Indonesia (2020) in 2019 the Indonesian state produced approximately 1,866.5 million tons of GHG.

Seeing this problem, the Indonesian government is committed to reducing the effect of greenhouse gases to touch 26 percent in 2020 and in 2030 it is targeted to touch 29 percent to 41 percent (UNFCCC, 2021). Not only that, government also issued one of the retail sukuk products that is committed to tackling the problem of global warming, namely Green Sukuk (Suwanan et al., 2022).

Green sukuk is one of the Sharia investment instruments that focuses on tackling environmental aspects. Moreover, Indonesia has the most Muslim communities in the world and has great potential in green sukuk products. This is supported by In 2020-2021 The *State of The Global Islamic Economy Report* in its research said that Indonesia was ranked 4th in the global Islamic indicator (Thomson Reuters, 2021). In 2019 the Indonesian government issued sukuk reaching approximately 258.31 trillion rupiah and in 2020 it reached 367.3 trillion rupiah (OJK, 2020).

Although green sukuk in Indonesia has enormous potential, according to data released by the Director General of Financing and Risk Management of the Ministry of Finance of the Republic of Indonesia (DJPPR Kemenkeu RI) (2020) found that there is still low investor interest in green sukuk products, especially generation Z.

Therefore, this study will examine students' intentions in investing in green sukuk: the theory of planned behavior (TPB) approach of Jabodetabek student case studies. Supported by data released by BPS, in 2021 the number of students in Indonesia reached 8,956,184 people and is expected to continue to increase. In addition, the average age of students in Indonesia is around 18-25 year or it can be said that the average age of Indonesian students is currently included in the category of generation Z.

METHODOLOGY

Data

The type of research is quantitative research, which is data presented in the form of numbers that can be measured directly and systematically. This study aims to test whether there is an influence of students' intentions in investing in green sukuk using the Theory of Planned Behavior (TPB) approach using primary data obtained directly from the research subject using measurement tools or data collection tools obtained through the process of distributing questionnaires and then processed and analyzed with the SEM method. This research was conducted within a specified period of time. With research location in the Jabodetabek Area with the target is students to see the intention of students to invest in green sukuk.

Method

The research was conducted with online media by distributing questionnaires through the Google Form platform. The scale used in the research questionnaire distributed to respondents was the Likert scale. In general, the questionnaire consists of two components, namely respondents' demographic data and statements related to operational variables in the study. The data analysis methods used for this study are descriptive and inferential variables, which are used to identify characteristics and analyze and provide conclusions from sample data that has been obtained and processed using the Structural Equation Modeling (SEM) analysis method Smart-PLS software. Structural Equation Modeling or better known as SEM is a multivariate analysis method that combines variable analysis approaches, path analysis and variable analysis (Harahap, 2018). The first stage carried out to analyze data using the SEM model is the creation of path diagram analysis which aims to interpret the relationship between latent

variables and indicators using PLS software. The next step is a measurement model to see the outer loading value which aims to measure construct variables with their manifest indicators. Then proceed with the inner model (structural model analysis). By looking at the bootstrapping value that will be used to assess the results of the path coefficient estimation and the level of significance.

ANALYSIS

Descriptive Analysis

The measuring tool used in this study to obtain data from each variable contained in the research mode is a questionnaire. In the study, the number of samples collected was 107 respondents who had passed verification and continued for data processing. The following is an overview of research respondents based on criteria of gender, year of study, religion, campus domicile and college major. There were more respondents with male gender (55%) than female (45%). The majority of respondents are dominated by Bogor City (49%) and the last place is occupied by Bekasi (4.6%). The highest percentage fell below the 4th year group of learning (39.40%) and followed by the 2nd year group of learning (6.40%). The respondents were mostly students majoring in Non-Economics (38.20%), Department of Management (27.30%), Department of Sharia Economics (20.90%), Department of Accounting (11.80%), Department of other Islamic economics studies (4.5% and conventional economics (3.60%).

Test Measurement Model

Validity Test

The validity test is carried out by looking at the outer loading and AVE values (Andreas et al., 2021). By and large, for adequate reflective models Outer loading must be greater than 0.70. Another rule is that indicators with loading in the range of 0.40 to 0.70 should be eliminated if removing them increases composite reliability.

In table 1 it can be concluded that the indicators on the latent variables in this study do not need to be eliminated first and are valid convergently. Because it has an outer loading value greater than the minimum value (0.70).

Table 1. Outer Loading Value

Variable Let	Indicator	Outer loading	Variable Let	Indicator	Outer loading
Knowledge (X1)	X1.1	0,902	Attitude (X4)	X4.1	0,923
	X1.2	0,908		X4.2	0,896
	X1.3	0,921		X4.3	0,885
	X1.4	0,876			
<i>Religious (X2)</i>	X2.1	0,922		X5.1	0,865

	X2.2	0,921		X5.2	0,917
	X2.3	0,947	Subjective Norms (X5)	X5.3	0,917
	X2.4	0,849		X5.4	0,897
<i>Risk and Return (X3)</i>	X3.1	0,839	Perceived Behavioral Control (X6)	X6.1	0,861
	X3.2	0,837		X6.2	0,916
	X3.3	0,875		X6.3	0,926
	X3.4	0,897		Y.1	0,933
	X3.5	0,878	Intention (Y)	Y.2	0,922
				Y.3	0,928

Sumber: Data Primer diolah (2023)

Then proceed to the discriminant validity test in Table 2. It is obtained that all latent variables have a cross loading value greater than 0.7 or all latent variables are acceptable

Table 2. Validity of discriminants

	X1	X2	X3	X4	X5	X6	Y
X1	0,902						
X2	0,732	0,911					
X3	0,730	0,748	0,866				
X4	0,628	0,708	0,727	0,901			
X5	0,629	0,650	0,693	0,696	0,899		
X6	0,650	0,687	0,679	0,706	0,683	0,902	
Y	0,484	0,627	0,490	0,648	0,532	0,681	0,928

Sumber: Data Primer diolah (2023)

Reliability Test

In Table 3 it can be seen that all latent variables have a composite reliability value greater than 0.7 and an alpha cronbachs value greater than 0.6 so that it can be concluded that the variables used in this research are reliable.

Table 3. Cronbach's Alpha, Composite Reability, and AVE Scores

	Cronbach's Alpha	Composite Reability	Average Variace Extracted (AVE)

Knowledge (X1)	0,923	0,946	0,813
Religious (X2)	0,931	0,951	0,829
<i>Risk and Return</i> (X3)	0,916	0,937	0,749
Attitude (X4)	0,884	0,928	0,812
Subjective Norms (X4)	0,922	0,944	0,808
<i>Perceived Behavioral Control</i> (X5)	0,884	0,929	0,813
Intention to Invest (Y)	0,919	0,949	0,86

Sumber: Data Primer diolah (2023)

Test Inner Model: R^2

Variance Analysis (R^2) or Determination Test is used to determine how much influence the independent variable has on the dependent variable. Here are the results of the variable test.

$$Q^2 = 1 - (1-R_1^2) (1-R_2^2)$$

$$= 1 - (1-0,592) (1-0,520)$$

$$= 0,80416$$

This means that the independent variable (X) consisting of knowledge, *religious*, risk and return, subjective norms and *perceived behavioral control* can explain 80.4% of students' attitudes and intentions in investing, and the rest is influenced by other variables that are not studied in this research model.

Test Bootstrapping

If the P-value is less than 0.05 or 5%, then the relationship has a significant effect. Conversely, if the P-Value value is greater than 0.05 or 5%, then the relationship has no significant effect. Original Sample displays coefficient influence. If the value is positive then the relationship is positive, while if the value is negative, then the relationship is negative.

Tabel 10. Hasil Bootstrapping

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
X1 → X4	0,07	0,069	0,119	0,59	0.555
X2 → X4	0,344	0,341	0,117	2,947	0.003***

X3 → X4	0,419	0,425	0,16	2,618	0.009***
X4 → Y	0,338	0,343	0,115	2,939	0.003***
X5 → Y	-0,01	-0,01	0,111	0,091	0.927
X6 → Y	0,45	0,445	0,112	4,023	0.000***

Notes: *Significant (0,1); **Significant (0,05); ***Significant (0,01)

Sumber: Data Primer diolah (2023)

CONCLUSIONS

This research produces novelty which is a new model in the discussion of green sukuk, especially using the *Theory of Planned Behavior* (TPB) approach which is the basic theory in research. This research can be an additional reference and can be used as a new reference for further research. Especially for policy makers and green sukuk issuers to design efficient green sukuk market development for students. Moreover, there is still a low intention to invest in green sukuk among generations Z. Therefore, one way that can be done is to provide attractive offers such as minimizing risks or designing green sukuk at a more affordable price. By increasing the exchange rate, so that the value of sukuk is not eroded by inflation and the central bank can increase interest rates significantly to encourage savings or investment with green sukuk instruments that will emphasize inflation more quickly, especially Green sukuk only has a benefit of 2-7%. Not only that, providing factual and interactive information about religion in investing in green sukuk will have an impact on increasing current students in investing (Tafesse & Wien, 2018).

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ANALYSIS OF FLEXIBILITY AND WORK ABILITY OF EMPLOYEES IN SUPPORTING PERFORMANCE AT THE OFFICE OF EDUCATION AND CULTURE OF POLEWALI MANDAR REGENCY, WEST SULAWESI

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ABSTRACT

The purpose of this study was to evaluate the flexibility and work ability of employees in supporting performance at the Office of Education and Culture of Polewali Mandar Regency using qualitative research methods. Data were obtained through interviews with field heads and personnel management staff, as well as through direct observation and documentation in the field. The results of the study show that the flexibility and work ability of employees in the agency are considered good. In terms of flexibility, employees use flextime with job targets given over a long period of time to enable them to work more freely. In terms of work ability, the Education and Culture Office of Polewali Mandar Regency provides a data bank to facilitate access to the data needed by employees.

Keywords: Flexibility, Workability, Performance

INTRODUCTION

In an era that continues to develop as it is now, government agencies should be very careful in selecting employees who have qualified abilities, are able to work collectively, and have competitive skills. Company management, especially the Human Resources Development (HRD) division, must be careful in the process of selecting prospective employees. Human resources have a significant role in achieving company goals, and can be considered as an asset that must be maintained and developed. Through regular and systematic management, empowering human resources will produce a quality workforce that is qualified and competitive in the market. To support the prosperity of a country, its human resources (HR) must be used optimally. The number of human resources that continues to increase must be balanced with the availability of adequate employment opportunities. The availability of employment will have a positive impact on the welfare of the people in the country. In a company or government agency, the role of human resources is very crucial, because the success or failure of a company or government agency is greatly influenced by the quality of its human resources.

Human resource management is very important for managing employee performance in order to obtain a quality workforce, able to know their duties and functions correctly, and can achieve optimal work productivity. Humans are a key factor in an organization, because an organization cannot run without a human role even though other elements are available. Humans become the driving force and determinant of the direction of the organization. Therefore, the organization must provide positive direction to achieve the desired goals. The resources owned by government agencies will not achieve optimal results without the support of human resources who have optimal performance. This shows that human resources are a very important factor and need to be considered with all their needs.

Recognizing the important role of HR in the current global era, government agencies must strive to improve the quality of human resources. By improving the quality of human resources, it is expected that employee performance can be improved.

Work flexibility policies allow employees to work more hours and trigger creative initiatives and ideas to get the job done better without having to rely on instructions from superiors. Flexible working hours also give employees the opportunity to better complete daily tasks in a more comfortable environment. Employees who are able to work with flexibility during working hours are usually more satisfied with their jobs, which in turn increases their engagement and productivity, benefiting the agency as a whole. Human resources are the main factor that can influence the achievement of company or organizational goals. Even though the company has adequate facilities and infrastructure, if it is not supported by competent human resources, then it will be difficult to achieve the desired goal. Human resources are considered as a strength that comes from human potential in a company or organization, and becomes the basic capital for carrying out targeted activities. With quality employees, companies can improve their performance, which will ultimately affect the company's overall performance.

The Office of Education and Culture of Polewali Mandar Regency in West Sulawesi is a government agency responsible for all matters related to education in the region. His job is to carry out governmental tasks in the field of education in Polewali Mandar Regency based on the principles of autonomy and co-administration, as well as other tasks related to education given by the Mayor/Regent in accordance with his field of work. In this case, the Office of Education and Culture is the representative of the local government in the field of education in its area, which includes assistance with education affairs, supervision, preparation of educational programs, strategies, formulation of policies, and granting licenses to operate for various types of educational institutions such as kindergartens, childhood, elementary school, middle school, high school, and tutoring institutions.

From the results of initial interviews with the Head of the General Affairs and Personnel Section of the Education and Culture Office of Polewali Mandar Regency, it was concluded that the overall performance of the employees was quite good. However, there are several deficiencies that need to be addressed immediately so that employee performance can be further improved, such as the number of employees who are still lacking to support the duties and work of each employee. Therefore, agencies must pay attention to the flexibility of the work capabilities of employees in order to achieve maximum results. The researcher decided to choose the variables of work flexibility, work ability, and performance because they are closely related to the conditions observed at the Polewali Mandar Education and Culture Office.

In the background of this research, there were problems at the Education and Culture Office of Polewali Mandar Regency caused by several employees working beyond their skills and abilities. This affects the process of completing tasks and work, thus requiring additional time to complete them. Based on this, researchers are interested in conducting research with the title "Analysis of Employee Flexibility and Ability to Support Performance in the Education and Culture Office of Polewali Mandar Regency".

In the context of this research, the problem that is focused is on the background of the problem that has been described, so that the research problem can be formulated as follows:

1. What is the relationship between employee work flexibility and performance at the Education and Culture Office of Polewali Mandar Regency?
2. How does the application of employee work abilities affect performance at the Education and Culture Office of Polewali Mandar Regency?

The research objectives are tied to the formulation of the problem, namely:

1. To analyze Employee Work Flexibility in Supporting Performance at the Office of Education and Culture of Polewali Mandar.
2. To analyze the Work Capabilities of Employees in Supporting Performance at the Office of Education and Culture of Polewali Mandar Regency.

METHOD

A. Research Methods

This study uses a qualitative approach, which is a type of research in which the researcher is directly involved in collecting and analyzing data along with the informants who provide the data. The purpose of a qualitative approach is to understand and explain a phenomenon in depth, by collecting data that places more emphasis on direct observation of the phenomenon.

B. Method of collecting data

Data collection was carried out by direct interviews with informants or parties related to the research, namely employees within the scope of the Office of Education and Culture, Polewali Mandar Regency, West Sulawesi.

C. Data Analysis Method

The data analysis process carried out in this study uses three steps as follows:

1. Data reduction
2. Data Presentation
3. Conclusion Drawing

RESULTS AND DISCUSSION

A. Results and Discussion

In carrying out its duties, the Education and Culture Office of Polewali Mandar Regency implements a flextime system. According to Suryanti (2019), flextime is a system for setting working hours that gives employees more freedom to choose working hours according to their needs. With flextime, employees have the ability to set their own work schedule within agreed limits, especially during certain time periods that are considered the core time in which they are required to work.

The study found that the implementation of flextime at the Polewali Mandar District Education Office had a positive impact on improving employee performance. In the form of flextime that is implemented, employees are given tasks with setting targets over a longer period of time, so they have flexibility and freedom in working. This is in line with the theory previously mentioned, where employees are given the freedom to complete the assigned tasks and work without excessive pressure.

In addition, the Polewali Mandar District Education Office has also provided various facilities to support employee performance. One of them is the existence of a data bank such

as a filing cabinet or document cupboard, as well as the existence of an official website belonging to the Polewali Mandar Regency education office. This aims to facilitate and accelerate employee access to the necessary data according to their respective fields of work. All of these efforts are made in order to achieve better and optimal employee flexibility and ability to work.

Research conducted by Widiyanto in 2022 entitled "The Effect of Work Flexibility and Work Compensation on Employee Performance during the Covid-19 Pandemic (Empirical Study of PT Bank Rakyat Indonesia (Persero) Tbk Malang Martadinata Branch)" is in line with previous research. The results of this study indicate that work flexibility and work compensation have a significant and positive influence on purchasing decisions which in turn have an impact on employee performance.

Based on data analysis using the F test, the results show that work flexibility and work compensation together have a significant effect on purchasing decisions that have an impact on employee performance. Furthermore, the t test shows that partially, work flexibility and work compensation also have a significant and positive effect on employee performance.

Through the determination test, it was found that 14.5% of employee performance variability can be explained by work flexibility and work compensation. This shows that work flexibility and work compensation play an important role in improving employee performance during the Covid-19 pandemic.

Thus, this study provides additional support for the importance of work flexibility and work compensation in improving employee performance, both in the context of the Polewali Mandar District education office and at PT Bank Rakyat Indonesia (Persero) Tbk Malang Martadinata Branch in the Covid-19 pandemic situation.

CONCLUSION

Based on the results of research through interviews, it can be concluded that the flexibility and ability of employees at the Office of Education and Culture of Polewali Mandar Regency has a good contribution in supporting performance. Work flexibility in this case is achieved through the implementation of flextime, in which employees are given work targets for a longer period of time, so that they have sufficient time to work independently without excessive pressure or demands. In addition, the education office also provides a data bank to facilitate employee access to the information needed according to their respective fields of work. This aims to create better work flexibility.

The two variables, namely flexibility and work ability, are mutually sustainable in creating better or optimal performance. Work flexibility gives freedom to employees to organize schedules and carry out tasks more effectively, while good work ability ensures that employees have the skills and competencies needed to complete tasks properly. Both are important factors in achieving better performance in the context of the Education and Culture Office of Polewali Mandar Regency.

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TOWARDS 2024 FNB MANDATORY HALAL CERTIFICATION IN INDONESIA: SENTIMENT ANALYSIS FROM SELECTED EXPERTS

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INTRODUCTION

Indonesia, as the largest Muslim-majority country in the world, has set a commendable target to achieve halal certification for all Food and Beverage (FnB) products by 2024. This ambitious goal not only aims to cater to the needs of the Muslim population but also intends to enhance Indonesia's reputation as a trusted producer of halal goods globally. To ensure the successful implementation of this target, capturing the opinions and perspectives of stakeholders involved in the FnB industry becomes crucial. By actively engaging with stakeholders and capturing their opinions, policymakers and certification bodies can gain valuable insights, foster collaboration, address concerns, and make informed decisions towards achieving the 2024 FnB halal certification target.

Stakeholder opinion serves as a vital source of information that allows policymakers and certification bodies to understand the needs, challenges, and expectations of the FnB industry. Stakeholders include producers, manufacturers, distributors, retailers, religious authorities, and consumers. Each stakeholder group possesses unique insights and experiences that can help shape and refine the halal certification process. By actively seeking and considering these opinions, policymakers can create a more inclusive and effective certification framework that caters to the diverse needs and concerns of all stakeholders.

Capturing stakeholder opinion enables the identification of potential bottlenecks or hurdles that may impede the successful implementation of the 2024 FnB halal certification target. Through surveys, interviews, and focus groups, stakeholders can provide valuable feedback on various aspects of the certification process, such as documentation requirements, compliance procedures, and training programs. By understanding these pain points, policymakers and certification bodies can proactively address them, streamline processes, and develop appropriate support mechanisms. This collaborative approach helps build a sustainable and efficient certification ecosystem that encourages stakeholder participation and commitment.

Furthermore, stakeholder opinion plays a crucial role in ensuring the transparency and credibility of the halal certification system. Involving stakeholders in the decision-making process creates a sense of ownership and accountability. By actively seeking their opinions and involving them in the development and evaluation of certification standards, policies, and procedures, policymakers can enhance the overall integrity and trustworthiness of the certification system. This transparency not only instills confidence among stakeholders but also enhances consumer trust, thereby facilitating the growth of the halal market and promoting economic development.

Finally, capturing stakeholder opinion fosters a collaborative environment where all parties work towards a common goal. Stakeholders bring diverse perspectives and expertise to the table, enabling the identification of innovative solutions and best practices. Engaging

stakeholders in discussions and incorporating their opinions helps create a sense of shared responsibility and ownership. This collaborative approach promotes knowledge sharing, capacity building, and continuous improvement, ultimately contributing to the successful achievement of the 2024 FnB halal certification target.

In conclusion, capturing stakeholder opinion is of utmost importance in the journey towards Indonesia's 2024 FnB halal certification target. By actively involving stakeholders, policymakers and certification bodies can gain valuable insights, address concerns, and foster collaboration, ensuring the development of an inclusive, transparent, and credible certification framework. The opinions and perspectives of stakeholders serve as a guiding force that helps shape effective policies, streamline processes, and build trust among stakeholders and consumers alike. Through their active participation, stakeholders become key contributors to the achievement of Indonesia's ambitious halal certification goals.

PREVIOUS STUDIES: Halal Certification in Indonesia

Several studies have shed light on the challenges associated with obtaining halal certification for food and beverage products in Indonesia. Prabowo et al. (2015) discovered that the food service industries in East Kalimantan exhibited a lack of concern when it came to obtaining halal certification. This was attributed to factors such as a lack of awareness and understanding of the certification process. Similarly, Faridah (2019) explained that although halal certification has been evolving in Indonesia, there have been policy changes and the implementation of the Halal Law has only recently commenced. Consequently, the need for socialization of the Halal Law to small and medium enterprises (SMEs) and the establishment of implementation guidelines and technical guidance were emphasized by Sulistyarningsih (2019). Fathoni (2020) further highlighted challenges including low halal awareness and difficulties in implementing the Halal Product Guarantee Regulation. These studies collectively underscore the various obstacles that hinder the achievement of halal certification in Indonesia, encompassing factors such as lack of awareness and understanding, policy changes, and implementation issues.

Additional research supports the notion that challenges persist in the pursuit of halal certification for food and beverage products in Indonesia. Mubarok (2020) categorized the food and beverage sector as one of the industries within the halal sector in Indonesia and noted the existence of challenges in its development. Abdul (2013) conducted a specific investigation into SMEs operating in the food business in Indonesia, analyzing their perceptions of the halal certification process. The study found that respondents with a certain level of education displayed significantly different responses toward the certification process. These findings emphasize the challenges faced in achieving halal certification in Indonesia, particularly for SMEs operating in the food business. The studies collectively contribute to a comprehensive understanding of the hurdles that need to be addressed to enhance the halal certification landscape in the country.

DATA AND METHOD

To conduct sentiment analysis, the first step is to collect a representative sample of interview transcripts from stakeholders related to the 2024 FnB halal certification target in

Indonesia. 10 respondents are chosen to represent halal authorities (government side), halal centres (Universities offering service to train halal executives and halal facilitators), halal training institutions (Private institution offering service to train and test competencies of halal executives and halal auditors), halal certified business owner, and halal influencer (educator on contents related to halal in social media).

Next, the sentiment analysis process begins by assigning sentiment labels to each statement or opinion expressed in the transcripts. The sentiment labels typically include positive, negative, and neutral. The goal is to determine the underlying sentiment or emotion associated with each statement and classify it accordingly.

Positive sentiment refers to statements that express optimism, satisfaction, support, or enthusiasm towards the 2024 FnB halal certification target. These statements may highlight the potential benefits, such as increased market opportunities, improved consumer trust, and enhanced competitiveness. Positive sentiment can be identified by examining the language used, such as positive words, expressions of satisfaction, or statements indicating approval.

Negative sentiment, on the other hand, refers to statements that express concerns, criticisms, or skepticism about the certification target. These statements may focus on the challenges, such as feasibility, costs, bureaucratic processes, or potential drawbacks. Negative sentiment can be identified by looking for negative words, expressions of dissatisfaction, or statements indicating disagreement or doubt.

Neutral sentiment refers to statements that do not express a clear positive or negative opinion. Neutral sentiment can be identified by examining statements that do not convey a strong emotional tone or do not express a clear stance.

RESULT AND DISCUSSION

When given question: “Are you confident that the target of FnB halal certification will be achieved 100% in 2024. There are three clusters of answer. Those who mentions confidence in the achievement is categorised as positive, those who mentions less confidence is categorised as negative, and those who do not answers specifically is categorised as neutral. The sentiment expressed in the given interview transcripts can be analysed as follows:

Positive Sentiments.

There are two answers clearly mentioning confidence in the achievement of the target as expressed by the following respondents:

“Halal certification for businesses is mandatory, not limited to large and medium-sized businesses only. Small and micro businesses also have an obligation to certify their products. Regarding the achievement of the target, we need to have a program, achievements, and targets to carry out halal certification from year to year... Our president has expressed his desire for a single permit system, where businesses can go through one door, in this case the online single submission when business actors apply for an NIB. Regarding halal certification, Government Regulation Number 39 of 2021 regulates the phased obligation of halal certification, starting with food and beverages given time from October 17, 2019, to the expected 5 years ahead, which is October 17, 2024, all products that enter, circulate, and trade throughout Indonesia must have halal certification. The business actors are dynamic. If there are questions about

whether the target can be achieved, there is a dynamic practice. Maybe for business actors who are already registered, this target can be achieved....” (R1)

“I am a positive thinker, because now when I look at my condition on social media, I can see how society is starting to be concerned about the halalness of the food they consume. This is a positive sign. Recently, the trend of being halal has become a lifestyle, and that is positive. I see this as positive, even though there will certainly be some drama, difficulties, headaches, and discomfort in the implementation process. But if society is already aware and can put pressure on businesses to obtain halal certification, then that's good...” (R7)

Negative Sentiments.

There are two answers clearly mentioning non-confidence in the achievement of the target as expressed by the following respondents:

“Actually, 2 years (from 2022) is a short time... But my prediction is that it will not be achieved. By looking at the large number of MSEs, also looking at the current certification process, plus the presence of some problems that require strategy, my prediction, it will not be achieved by 2024.” (R6)

“Honestly, I have to say I am quite sceptical about the achievement because there are many obstacles. The first obstacle is in the BPJPH institution as the leading sector in this certification process. BPJPH is just an institution under the ministry that has limited mobility. Second, BPJPH human resources are not ready, staff changes often occur (tour of duty). When there is a change, one must learn again. In the halal certification process, what is needed is knowledge and understanding of the details of halal production process. So, if someone who does not understand the details of halal certification process, they will face difficulties in how to create a quick certification program. Third, the BPJPH IT issue. It is always upgraded; the shortcomings are improved. But setting up IT is not easy and takes time short. We must use digitalization, if manual, we won't be able to catch the target. So, the IT system must be comprehensive. Next, the authority given by the Law on Halal Product Guarantee to BPJPH in my opinion is overloaded, excessive. BPJPH has the task of being a regulator; it also acts as an operator; it is also a supervisor; it is also an accrediting body, and it is also an administrative institution...”

“No, I don't think so. Because the progress is now slow. Programs should be evaluated, and if we evaluate, the process is very slow. So far, the achievements are not many. Since there are many food businesses, I don't think the target will be achieved. I'm not sure, not even 20 percent...” (R5)

“There is a special program for MSEs called the Sehati program, with a quota of free halal certificates for certain-sized MSEs through the self-declare procedure. Based on what I see, the quota is quite large, but many have not been fulfilled yet. The process is also uncertain, from registration to selection, because there is one agency responsible for this and it is currently not settled or clear, and there is a backlog between regular and self-declared certification. So, that's a big challenge for 2024, and if I can predict, maybe only 40% can be achieved.” (R9)

Neutral Sentiments

The rest of the respondents did not clearly mention whether they are confident or not confident in the target achievement. Instead, they just mention that there are positive and negative sides of the target. Therefore, this answer is categorised as neutral. Answers categorised as neutral are as expressed by the following respondents:

“To achieve this 2024 target, all parties are making their best efforts. Well, perhaps what needs to be looked at again is whether the current programs are already effective or not. The programs that are already effective, of course, should be continued, but improvements are also needed to speed things up further...” (R3)

“This is actually a big homework for the government, because there are so many small and micro businesses in Indonesia. In my opinion, the government can work with other institutions. For example, for NIB, PIRT and BPOM, when starting a business, you must have NIB. When registering for NIB, packages are made. So, for example, a package of NIB and PIRT and halal is made so that there is no choice. That's how it is done gently. People may think that this is an imposition of will and so on...” (R10)

“Yes, if the law states that, then it should be achieved. It just depends on how BPJPH, as the implementing authority, interprets it by making efforts including supportive policies. The law has stated that five years after its enactment, meaning from 2014 to 2019 as of October 17th, the obligation for halal certification must already be implemented. To implement it, a comprehensive effort is needed because, not only is the quantity large, but the products also involve criteria for micro, small, medium, and large enterprises, as well as the definition of products themselves, which are goods and services, including the scope of food, drinks, drugs, cosmetics, and others...” (R4)

“The target is in 2024. If the law enforcement is weak, then the achievement percentage might be low. But if the law enforcement is strong, like maybe those who are not halal certified are given sanctions, or maybe they are required to display a label on their product or in their store that our brand is not halal certified yet. I think that will be enough to encourage them to apply for halal certification...” (R8)

The pie chart summarising the sentiments of the respondents are depicted as follows:

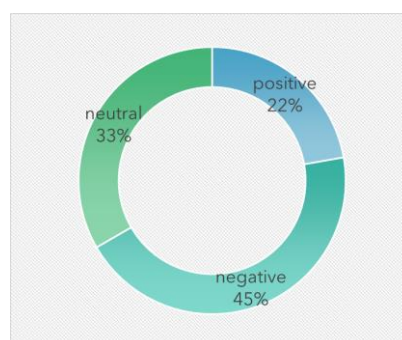


Figure 1. Sentiment Analysis on Confidence of 2024 Halal FnB target Achievement

Given the short time span and numerous micro and small businesses, most respondents seem to be less confident that FnB target achievement for halal certificate may not be 100%. However, all respondents are supportive to the mandatory halal certification as a significant step towards the halal assurance system in Indonesia. Strategies need to be formulated in order to better achieve the halal certification target, not only for FnB but also for all sectors: following are consumers good, medicine, and medical products.

CONCLUSION

This sentiment analysis study focuses on capturing the opinions of stakeholders related to the 2024 FnB halal certification target in Indonesia. The objective is to gain insights into the prevailing sentiment among stakeholders and identify key factors influencing their perceptions. The study utilizes interview transcripts as the primary data source. Ten experts representing the halal authorities, halal center from prominent universities, halal certified business owner, and halal influencer were made as respondents for this study. This sentiment analysis study provides a comprehensive understanding of stakeholder sentiments related to the 2024 FnB halal certification target.

Overall, the sentiment analysis serves as a valuable tool for policymakers and certification bodies to gauge stakeholders' sentiments, understand their perspectives, and tailor strategies accordingly. By leveraging the positive sentiment, addressing concerns expressed through negative sentiment, and engaging stakeholders with neutral sentiment, a more inclusive and collaborative environment can be created. Through effective stakeholder engagement, Indonesia can strive towards achieving the 2024 FnB halal certification target, positioning itself as a global leader in halal certification, and reaping the associated economic and social benefits.

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ENHANCING ACCOUNTABILITY AND TRANSPARENCY THROUGH SOCIAL ACCOUNTING FOR SUSTAINABLE DEVELOPMENT GOALS IN RURAL AREAS: A STUDY LITERATURE REVIEW

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ABSTRACT

This research aims to evaluate the role of social accounting in strengthening accountability and transparency in achieving sustainable development goals in rural areas. The research approach used in this study is a literature review, collecting and analyzing relevant previous studies on the topic. The findings of the research indicate that social accounting plays a crucial role in enhancing accountability and transparency at the village level by facilitating impact reporting, engaging the community, effectively managing resources, monitoring and evaluating sustainable development programs, and improving transparency and accountability in program implementation. This research provides valuable insights for practitioners, decision-makers, and academics in applying social accounting as a tool to achieve sustainable development goals in rural areas.

Keyword: Social Accounting, Sustainable Development Goals, Accountability, Transparency

INTRODUCTION

The Sustainable Development Goals (SDGs) for Villages are a role model for sustainable development, emphasizing the importance of local wisdom and religiosity as key points. Essentially, the distinctiveness and uniqueness of villages remain their characteristic features (Permatasari et al., 2019; Rahmawati & Permatasari, 2020). SDGs for Villages refer to the National and Global SDGs, representing integrated efforts to accelerate sustainable development in villages through the realization of equitable villages, villages free from poverty and hunger, healthy and prosperous villages, quality village education, involvement of women in villages, villages with access to clean water and sanitation, renewable and clean energy in villages, equitable economic growth in villages, village infrastructure and innovation based on local needs, villages without inequality, safe and comfortable village settlements, environmentally conscious village consumption and production, climate-responsive villages, villages that care for marine environments, villages that care for land environments, peaceful and just villages, partnerships for village development, and dynamic village institutions and adaptive village culture. These are the SDGs for villages that are expected to be achieved by 2030. With focused development based on these eighteen SDGs for villages, it is hoped that villages can direct their development planning based on the factual conditions in the villages for the benefit and well-being of the rural communities.

This research aims to explore the role of social accounting in strengthening accountability and transparency in achieving sustainable development goals in rural areas. Sustainable

development is a global priority manifested through the Sustainable Development Goals (SDGs). In rural areas, there are specific challenges in achieving the SDGs, such as limited resources, unequal access, and a lack of accountability. In this context, social accounting emerges as an approach that can enhance accountability and transparency in the implementation of sustainable development programs (Dharmawan & Wardhani, 2018; Herawati & Budiman, 2019; Husni & Anggraini, 2019; Noviani & Nurahman, 2019).

Through a literature review approach, this research will investigate relevant previous literature on the topic. This aims to gain a deep understanding of the concepts of social accounting, accountability, transparency, and sustainable development in rural areas. By conducting a thorough review and analysis of the literature, this study will evaluate the contribution of social accounting in achieving sustainable development goals in rural areas, with a specific focus on the role of social accounting in strengthening accountability and transparency.

This research is expected to provide a better understanding of how social accounting can be used as a tool to strengthen accountability and transparency in achieving sustainable development goals in rural areas. The findings of this research can offer practical guidance to practitioners, decision-makers, and other stakeholders in implementing sustainable social accounting practices at the village level.

LITERATURE REVIEW

There are eighty documents with keywords “social accounting for SDGs for village”. Fifty-one recommended scopus indexed (Q1, Q2, Q3, Q4). I threw away seven papers because the research year was under 2019. Then I screened the forty-four papers used (four articles in 2019, one article in 2021, eleven articles in 2022 and twelve articles in 2023). After screening, only thirteen articles were found to be relevant to this research.

Based on the literature reviewed, social accounting is considered an important tool in enhancing accountability and transparency at the village level. Social accounting practices encompass the development and implementation of impact reporting systems, involving community participation in decision-making, and sustainable resource management. In the context of sustainable development, social accounting can help measure, monitor, and evaluate progress towards sustainable development goals in rural areas (Dharmawan & Wardhani, 2018; Herawati & Budiman, 2019; Husni & Anggraini, 2019; Sitorus & Kusumawati, 2020).

Previous research also indicates that social accounting can enhance accountability and transparency through broader information disclosure and a better understanding of the social, environmental, and economic impacts of development activities in villages. This can increase community participation, improve resource management, and promote collaboration among the government, community, and private sector in achieving the SDGs in rural areas.

However, there are also challenges and barriers to implementing social accounting in rural areas, including a lack of capacity, resource constraints, and social and cultural complexities. Therefore, an appropriate framework, engagement of relevant actors, and strong policy support are needed to strengthen social accounting practices in achieving sustainable development goals in rural areas (Noviani & Nurahman, 2019).

In this comprehensive literature review, we identified the significant contribution of social accounting in strengthening accountability and transparency in achieving sustainable

development goals in rural areas. These findings can provide valuable insights for practitioners, academics, and other stakeholders in promoting sustainable social accounting practices at the village level.

DISCUSSION

Literature findings indicate that social accounting plays a crucial role in enhancing accountability and transparency at the village level. Social accounting practices, such as impact reporting systems, provide essential information for stakeholders to understand the contribution of a program or activity towards achieving sustainable development goals in rural areas. In this regard, social accounting serves as a measurement and monitoring tool that helps improve the effectiveness and efficiency of development programs.

Furthermore, involving communities in the decision-making process is another crucial aspect of accountability and transparency. Social accounting can facilitate community participation in the planning, implementation, and evaluation of development programs in rural areas. By actively engaging the community, social accounting can strengthen social accountability and support more inclusive and sustainable decision-making processes.

However, the discussion also identifies several challenges in implementing social accounting in rural areas. Lack of capacity, resource constraints, and social and cultural complexities can hinder the adoption of social accounting practices. Therefore, strong policy support, training, and collaboration among the government, communities, and private sector are needed to strengthen social accounting practices and achieve sustainable development goals in rural areas.

The Contribution of Social Accounting in Strengthening Accountability and Transparency

This research found that social accounting plays a crucial role in achieving SDGs at the village level. Firstly, social accounting can be used for impact measurement and reporting. It enables the measurement and reporting of the impact of sustainable development programs implemented at the village level. By utilizing relevant indicators and measurement methods, social accounting helps identify both positive and negative impacts arising from these programs. This information can be utilized to evaluate progress in achieving SDGs and make better decisions in the planning and implementation of future programs.

Secondly, community engagement is another important aspect. Social accounting promotes active participation of the community in monitoring and evaluating sustainable development programs at the village level. By involving the community in data collection, analysis, and reporting, social accounting strengthens accountability and transparency in the implementation of these programs. It also provides an opportunity for the community to voice their concerns, needs, and aspirations, which can serve as a basis for more inclusive and responsive planning tailored to the needs of the village.

Thirdly, resource management. Social accounting aids in the effective and efficient management of available resources to achieve SDGs at the village level. By applying accounting principles such as measurement, control, and reporting of costs and revenues related to sustainable development programs, social accounting assists in budgeting and allocating

resources appropriately. This enables data-driven decision-making and sustainable financial development.

Fourthly, Monitoring and Evaluation. Social accounting plays a role in monitoring and evaluating sustainable development programs at the village level. By providing adequate accounting information systems, social accounting enables the collection of quality data and accurate analysis of the progress made towards achieving SDGs. This helps in identifying the success and failures of programs and provides the necessary information to guide necessary improvement measures.

Fifthly, transparency and accountability: Social accounting enhances transparency and accountability in the implementation of sustainable development programs at the village level. By adhering to principles of good accountability, social accounting ensures that relevant information about activities and resource utilization is provided to stakeholders, including the village community itself. This enables better oversight of fund and resource utilization.

In conclusion, we find that social accounting plays a crucial role in strengthening accountability and transparency in achieving sustainable development goals in rural areas. The practice of social accounting provides a holistic framework for monitoring and evaluating the impacts of development programs, as well as promoting community participation in decision-making processes. To address existing challenges, collaborative efforts and comprehensive policy support are needed to encourage the sustainable implementation of social accounting in rural areas.

CONCLUSION

Social accounting can play a significant role in strengthening accountability and transparency at the village level. By facilitating impact reporting, involving community participation, and effectively managing resources, social accounting can help drive the implementation of SDGs and ensure sustainable development in rural areas.

The practice of social accounting can also enhance understanding of the social, environmental, and economic impacts of development activities in villages. This enables stakeholders to make better decisions and improves transparency in the implementation of sustainable development programs.

Despite the challenges of implementing social accounting in rural areas, such as limited capacity and resources, strong collaboration between government, community, and private sector can help overcome these barriers. Appropriate policy support is also necessary to encourage the adoption of sustainable social accounting practices in rural areas.

This research provides valuable insights for practitioners, decision-makers, and academics in implementing social accounting as an effective tool to achieve sustainable development goals in rural areas. To strengthen accountability and transparency, collaborative efforts involving all stakeholders are needed to promote the use of social accounting as a holistic and sustainable approach in achieving SDGs in rural areas.

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