

PROGRAM (Finalized Version)*

DAY 1 (July 1st, 2021)		DAY 2 (July 2nd, 2021)	
10:00-12:00	Session A1	10:00-11:35	Session A2
12:00-12:15	Break	11:35-11:50	Break
12:15-13:00	Opening & Keynote Speech**	11:50-13:40	Session B2
13:00-13:30	Lunch	13:40-14:10	Lunch
13:30-16:00	Session C1	14:10-16:30	Session C2
16:00-16:15	Break	16:30-16:45	Break
16:15-18:15	Session D1	16:45-18:30	Session D2
18:15-18:20	Break	18:30-18:35	Break
18:20-20:20	Session E1	18:35-20:20	Session E2

* **Time in the program is Japan Standard Time** (<https://time.is/Japan>).

** **Keynote Speech Online:** Dr Michael K Fung, Associate Professor of Economics, School of Accounting and Finance, Hong Kong Polytechnic University; Editor, *Review of Integrative Business and Economics Research* (**Zoom meeting ID: [5847253394](#)**).

Session A1: ECONOMIC POLICY & DEVELOPMENT

(**Zoom meeting ID: [5847253394](#)**)

Chair: Keri Hu (University of Hong Kong)

Explaining the Advantage of Relaxed International Economic Regime from the Micro-Viewpoints (s21-036)

Speaker: Kanokwan Chancharoenchai (Kasetsart University)

A Comparative Study on Tax Treatment on Charitable Contribution: Lessons for Indonesia (s21-037)

Speaker: Suhut Tumpal Sinaga (University of Indonesia; Polytechnic of State Finances of Stan)

Investment Project Analysis of Addition 30 MW New Gas Engine Power Plant for Electricity Sustainability in Batam (Case Study: PT. PLNB) (s21-044)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

Economic Analysis of Coal Mining Project Using Real Option Valuation Method (s21-048)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

Study on the Barriers to Social Enterprise Growth in Vietnam (s21-060)

Speaker: Trang Thu Doan (International School, Vietnam National University)

Residents' Attitude towards Tourism Development in Cua Lo Province, Vietnam (s21-061)

Speaker: Trang Thu Doan (International School, Vietnam National University)

Credit Risk in Islamic Banking: A Literature Study (s21-062)

Speaker: Acu Kusnandar (STIE Ekuitas)

Session C1: EFFICIENCY, PERFORMANCE & RISK MANAGEMENT

(**Zoom meeting ID: [5847253394](#)**)

Chair: Taufik Faturohman (School of Business and Management ITB Bandung)

A Review on SME's Readiness in Facing Indonesia's Digital-Based Economic Transformation (s21-068)

Speaker: Lina Anatan (Universitas Kristen Maranatha Bandung)

(**Session C1** continued on next page ...)

Interorganizational Knowledge Transfer Practices towards MSMEs 4:0: A Proposed Conceptual Framework (s21-069)

Speaker: Lina Anatan (Universitas Kristen Maranatha Bandung)

The Unexpected Detrimental Effect of Organizational Size on Survival Rates among Restaurants Under Public Health Crisis (s21-017)

Speaker: Andres Ruiz Serrano (City University of Hong Kong)

The Operational Efficiency of Semiconductor Firms: An Application of Two-Stage Dynamic Network SBM Model (s21-031)

Speaker: Sheng-Han Yang (National Taipei University of Technology)

The Issues and Analysis of Risk Management on an Example of the Azerbaijani Oil of Azeri Light in the Conditions of Uncertainty and COVID-19 (s21-039)

Speaker: Nigar Nur-Mammadova (Azerbaijan State Oil and Industry University)

Risk Management of Submarine Communication Cable System of 20-1000m Water Depth Using Analytical Hierarchy Process (AHP) Method (s21-046)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

The Implementation of Logistic Regression to Develop Vendor Scoring Model (s21-042)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

Risk Management of Startup Company (Case Study: SM Company) (s21-043)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

Session D1: BUSINESS ETHICS, CSR, SUSTAINABILITY & MANAGEMENT

(Zoom meeting ID: [5847253394](#))

Chair: Michael K Fung (Hong Kong Polytechnic University)

The Development of Waste Bank Model with Islamic Principles: A Literature Study (s21-050)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

The Sustainable Transition in the Sea Urchin Industry Using the Triple-Layered Business Model Canvas (s21-015)

Speakers: Federico Zilia & Luigi Orsi (University of Milan)

Bribery and Firm Characteristics in Thailand (s21-020)

Speaker: Siwapong Dheera-aumpon (Kasetsart University)

The Effect of ESG on Firm Value: Evidence from Indonesia (s21-033)

Speaker: Paulina Inggita Prabawati (Universitas Sebelas Maret Surakarta)

A Study on the Causal Relationship between Profit Efficiency and Corporate Social Responsibility of the Electronic Industry in Taiwan (s21-029)

Speaker: Shih-Xuan Peng (National Taipei University of Technology)

A Study of CSR and Operation Performance of Financial Holding Companies in Taiwan – An Application of Multi-activity Dynamic Network DEA Model (s21-030)

Speaker: Ya-Chi Chiu (National Taipei University of Technology) **SIBR Best Paper Award**

Innovation Management in SMEs: Evidence from China (s21-063)

Speaker: Xi Chen (Wenzhou Kean University)

Session E1: ACCOUNTING & FINANCE

(Zoom meeting ID: [5847253394](#))

Chair: Michael K Fung (Hong Kong Polytechnic University)

The Influence of Political Connections and Related Party Transactions on Earnings Manipulation (s21-082)
Speaker: Agustin Palupi (Trisakti School of Management)

Does the Effectiveness of Audit Committee and Financial Condition Affect Audit Delays during the Pandemic (s21-083)
Speaker: Agustin Palupi (Trisakti School of Management)

Assessing the Impact of Covid-19 Cases towards Stock Return: Evidence from Hotel, Restaurant and Tourism Industries in Indonesia (s21-070)
Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

Business Strategy of Micro, Small and Medium Enterprises and the Role of Accounting Information in Surviving the Changing Environment Caused by the Covid-19 (s21-056)
Speaker: Anastasia Ambarriani (Universitas Atma Jaya Yogyakarta)

The Effect of Audit Committee, Audit Tenure, Public Accounting Firm Reputation and Audit Fee on Audit Quality (s21-084)
Speaker: Abriyani Puspaningsih (Universitas Islam Indonesia)

Measurement of the Public Sector Internal Auditor Professional Skepticism in Fraud Detection (s21-073)
Speaker: Fitria Husnatarina (University of Palangka Raya)

Do Management Use the Same Strategies as Auditor in Mandatory Auditor Rotation and Retention Context (s21-074)
Speaker: Fitria Husnatarina (University of Palangka Raya)

Investment Decision: Analysis of Risk Perception, Regret Aversion Bias Perception, and Overconfidence (s21-085)
Speaker: Erna Hidayah (Universitas Islam Indonesia)

Session A2: MARKETING, CONSUMER BEHAVIOR & PSYCHOLOGY

(Venue: Meeting Room, 3/F; Zoom meeting ID: [5847253394](#))

Chair: Keri Hu (University of Hong Kong)

The Key Factors Affecting Consumer Adoption of Mobile Payment Services – A Unified Theory of Acceptance and Use of Technology Perspective (s21-023)
Speaker: Chun Lung Chen (Feng Chia University)

Leveraging Virtual Tours Amid COVID-19: A Case of Cycling Tourism in Japan (s21-027)
Speaker: Chin-Kuang Chen (Nagasaki International University)

Consumers' Buying Behavior toward Acrylamide-free Cassava Chips (s21-038)
Speaker: Wuthiya Saraithong (Kasetsart University)

Analyzing Factors that Affect Indonesian Consumer Buying Behavior towards Korean Cosmetics and K-beauty Products (s21-075)
Speaker: Grace Tiurlan Shantika (Rennes School of Business & School of Business and Management Institut Teknologi Bandung)

(Session A2 continued on next page ...)

How are Magazines Keeping their Brand Presence through the Digitalization Shift: A Study of Vogue Magazine (s21-080)

Speaker: Dominique Khairunisa (Rennes School of Business & School of Business and Management Institut Teknologi Bandung)

Session B2: BANKING & FINANCE

(Venue: Meeting Room, 3/F; Zoom meeting ID: [5847253394](#))

Chair: Taufik Faturohman (School of Business and Management ITB Bandung)

Opening the Black Box in Private Equity: When Interests Conflict between GPs and LPs (s21-032)

Speaker: Hyeik Kim (Ohio State University) **SIBR Best Paper Award**

The Impact of COVID-19 Pandemic on Different Property Sectors of J-REIT: Comparative Analysis Before and After the Crisis (s21-065)

Speaker: Takayasu Ito (Meiji University)

Does Long-Term Cross-Currency Basis Swap have an Impact on Japanese Government Bond: Analysis of Different Monetary Policy Regimes (s21-066)

Speaker: Takayasu Ito (Meiji University)

Portfolio Optimization of Islamic Stocks Using Deep Reinforcement Learning: Evidence from Indonesia (s21-053)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

Investment Portfolio Optimization of Investment Fund: A Case Study of BPJS Ketenagakerjaan Indonesia (s21-057)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

Modern Portfolio Theory and Forecast Implementation Using Monte Carlo Simulation in Automotive Financing Company (s21-049)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

Session C2: MANAGEMENT, MARKETING & CONSUMER BEHAVIOR

(Venue: Meeting Room, 3/F; Zoom meeting ID: [5847253394](#))

Chair: Sangeeta Devanathan (Jain (Deemed-to-be University), India)

A Review on MSME's Resilience: Strategies and Policies Post Covid-19 Pandemic (s21-078)

Speaker: Nur (Universitas Kristen Maranatha Bandung)

Role Model Proximity in Entrepreneurial Intention: Empirical Evidence from Chinese Millennials (s21-077)

Speaker: Xingyu Hou (Wenzhou-Kean University)

SME Control Performance Measures & Budgeting Before and Since Covid-19 (s21-067)

Speaker: Lisha Tong (Wenzhou-Kean University)

Customer Satisfaction of E-Wallet User: An Adoption of Information System Success Model (s21-041)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

The Examination of Factors Affecting Customer Satisfaction in Mobile Banking (s21-051)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

(Session C2 continued on next page ...)

Marketing Strategy of Paid Services by Product Manufacturer: Case Study of Angelise Paint (s21-055)

Speaker: William Riswanto (School of Business and Management ITB Jakarta)

Kanban (Pull System) Development in Cigarette Manufacturing Production Area (s21-054)

Speaker: William Riswanto (School of Business and Management ITB Jakarta)

Exploring the Concept of Luxury – A Multi-Disciplinary Approach (s21-026)

Speaker: Sangeeta Devanathan (Jain (Deemed-to-be University), India)

Session D2: ACCOUNTING, BANKING & FINANCE

(Zoom meeting ID: [5847253394](#))

Chair: Michael K Fung (Hong Kong Polytechnic University)

Awareness and Purchase Intention of Chinese Millennials towards Cryptocurrency (s21-064)

Speaker: Jiemin Chen (Wenzhou-Kean University)

Financial Services in China: Empirical Analysis of Generational Differences in Awareness and Interest (s21-071)

Speaker: Hao Wang (Wenzhou-Kean University)

Does COVID-19 Pandemic Change Financial Behavior? (s21-045)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

The Impact of COVID-19 Related Events to Indonesian Composite and Sectoral Index (s21-047)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

Artificial Neural Network to Develop Loan Default Predicting Model with Social Media Data: A Case Study of Online Peer to Peer Lending (s21-052)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

An Empirical Analysis of Firm-specific Determinants of Capital Structure Before and During Covid-19: Evidence from Hotel, Restaurant and Tourism Industries in Indonesia (s21-058)

Speaker: Taufik Faturohman (School of Business and Management ITB Bandung)

Session E2: ECONOMIC, SOCIAL & SUSTAINABLE DEVELOPMENT

(Zoom meeting ID: [5847253394](#))

Chair: Maria Cristina Melo (University of Santo Tomas)

Subjective Wellbeing: Cross Cultural Marriage in the Northeastern of Thailand (s21-081)

Speaker: Surachai Chancharat (Faculty of Business Administration and Accountancy, Khon Kaen University)

Financial Deepening, Spatial Spillover and Urban-Rural Income Disparity: Evidence from China (s21-079)

Speaker: Liang Chen (Chongqing University)

Gender Differences in Protective COVID 19 Measure Engagement: Understanding the Generation Y Cohort (s21-086)

Speaker: Aikaterini Stavrianea (National and Kapodistrian University of Athens)

Pinecone's Unique Environmental Benefits (s21-089)

Speaker: Minseo Kim (Seoul International School)

(Session E2 continued on next page ...)

Sustainability Goals of Organic Rice Value Chain and Its Integration on Food Security in Oriental Mindoro, Philippines (s21-087)

Speaker: Maria Cristina Melo (University of Santo Tomas)

Organic Rice Production and Consumption to Sustain Food Security in Oriental Mindoro, Philippines (s21-088)

Speaker: Maria Cristina Melo (University of Santo Tomas)

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Guide to Presenters and Session Chairs

- Please be ready in the session five minutes before the schedule.
- The session chair will allocate the available time equally among all papers to be presented in the session. Each paper has to be presented within the time allotted (approx. 15 minutes each) sparing 3 minutes for discussion.
- The session chair should remind each speaker three minutes before the time he/she is expected to end the presentation. If a speaker goes beyond the time allotted, the session chair should remind him/her to end the presentation.
- SIBR assumes no responsibility if a speaker is unable to finish his/her presentation in the assigned session for any reasons.
- For online attendance and presentation, please download the Zoom Client from <https://www.zoom.us> and install it on your computer. The meeting passcode will be announced before the conference. Speakers are reminded to test their computer webcams and microphones at the Zoom meeting room ([5847253394](https://zoom.us/j/5847253394)) before the conference and save their presentation files on their computers for sharing during the conference.
- For in-person attendance and presentation, LCD projector and computer will be provided in each conference room. Speakers are reminded to save their presentation files on their own USB drives.

Online Conference Proceedings

The conference proceedings will be published at <http://sibresearch.org/past-2021-osaka.html>.

Conference Venue

Ark Hotel Shinsaibashi, Osaka (<http://sibresearch.org/osaka-venue.html>).

Conference Registration

- Presentation certificates and official receipts will be sent by email to conference participants before the conference. Conference participants who need a hard copy of the original certificate and receipt are requested to provide a postal address.
- Conference registration desk will be open from AM10:00 to PM13:40 on July 2nd, 2021 at the conference venue (subject to change in accordance with the quarantine policy in Japan).
- No certificates will be provided to non-registered co-authors.

List of Delegates (Sorted by first name)

Paper ID	Delegate	Affiliation
s21-084	Abriyani Puspaningsih	Universitas Islam Indonesia
s21-062	Acu Kusnandar	STIE Ekuitas
s21-082, s21-083	Agustin Palupi	Trisakti School of Management
s21-086	Aikaterini Stavrianea	National and Kapodistrian University of Athens
s21-056	Anastasia Ambarriani	Universitas Atma Jaya Yogyakarta
s21-017	Andres Ruiz Serrano	City University of Hong Kong
s21-027	Chin-Kuang Chen	Nagasaki International University
s21-023	Chun Lung Chen	Feng Chia University
s21-080	Dominique Khairunisa	Rennes School of Business & School of Business and Management Institut Teknologi Bandung
s21-085	Erna Hidayah	Universitas Islam Indonesia
s21-015	Federico Zilia	University of Milan
s21-073, s21-074	Fitria Husnatarina	University of Palangka Raya
s21-075	Grace Tiurlan Shantika	Rennes School of Business & School of Business and Management Institut Teknologi Bandung
s21-071	Hao Wang	Wenzhou-Kean University
s21-032	Hyeik Kim	Ohio State University
s21-064	Jiemin Chen	Wenzhou-Kean University
-	Keri Hu	University of Hong Kong
s21-036	Kanokwan Chancharoenchai	Kasetsart University
s21-079	Liang Chen	Chongqing University
s21-068, s21-069	Lina Anatan	Universitas Kristen Maranatha Bandung
s21-067	Lisha Tong	Wenzhou-Kean University
s21-015	Luigi Orsi	University of Milan
s21-087, s21-088	Maria Cristina Melo	University of Santo Tomas
-	Michael K Fung	Hong Kong Polytechnic University
s21-089	Minseo Kim	Seoul International School
s21-039	Nigar Nur-Mammadova	Azerbaijan State Oil and Industry University
s21-078	Nur	Universitas Kristen Maranatha Bandung
s21-033	Paulina Inggita Prabawati	Universitas Sebelas Maret Surakarta
s21-026	Sangeeta Devanathan	Jain (Deemed-to be University), India
s21-031	Sheng-Han Yang	National Taipei University of Technology
s21-029	Shih-Xuan Peng	National Taipei University of Technology
s21-020	Siwapong Dheera-aumpon	Kasetsart University
s21-037	Suhut Tumpal Sinaga	University of Indonesia; Polytechnic of State Finances of Stan
s21-081	Surachai Chancharat	Khon Kaen University
s21-065, s21-066	Takayasu Ito	Meiji University

s21-041 – s21-053, s21-057, s21-058, s21-070	Taufik Faturohman	School of Business and Management ITB Bandung
s21-060, s21-061	Trang Thu Doan	International School, Vietnam National University
s21-054, s21-055	William Riswanto	School of Business and Management ITB Jakarta
s21-038	Wuthiya Saraithong	Kasetsart University
s21-063	Xi Chen	Wenzhou Kean University
s21-077	Xingyu Hou	Wenzhou-Kean University
s21-030	Ya-Chi Chiu	National Taipei University of Technology
