

IJME

INTERNATIONAL JOURNAL MANAGEMENT AND ECONOMIC



Diterbitkan Oleh :
ASSOSIASI DOSEN MUDA INDONESIA
DI PAYUNGI YAYASAN DOSEN MUDA INDONESIA

IJME

**Volume 5
Number 2**

**Page
01 - 200**

MAY

2026

International Journal Management and Economic (IJME)

Volume 5 No 2: May 2026

FOCUS AND SCOPE OF THE JOURNAL

INTERNATIONAL JOURNAL MANAGEMENT AND ECONOMIC

IJME: International Journal Management and Economic (p-ISSN : 2829-0399 (print), e-ISSN : 2829-0526 (online); <https://journal.admi.or.id/index.php/IJME> is a journal that publishes scientific articles in the development of Management and Economic both from the fields of Marketing Management, Finance Management, Strategic Management, Operation Management, Human Resource Management, E-Business, Management Accounting, Management Control System, Management Information System, International Business, Business Ethics and Sustainable, Entrepreneurship, etc.

Articles published in the International Journal Management and Economic include the results of original scientific research (top priority), new scientific review articles (not priority), or comments or criticisms of writings in the IJME journal. The IJME journal accepts manuscripts or articles in the field of IJME/engineering from various academics and researchers, both nationally and internationally.

The articles published in the IJME journal are articles that have been reviewed by mitra bestari (peer-reviewers). Starting in 2022, the IJME journal only accepts articles originating from original research results (top priority), and scientific review articles that are new (not priority). The decision to accept or not a scientific article in this journal is the right of the Editorial Board based on the recommendation of mitra bestari.

JOURNAL INDEX INFORMATION

IJME: International Journal Management and Economic (p-ISSN: 2829-0399 (print), e-ISSN: 2829-0526 (online); <https://journal.admi.or.id/index.php/IJME> is a peer-reviewed journal that has been indexed in several reputable indexers, including: Google Scholar; Digital Reference Guard (GARUDA), Directory of Open Access Journal (DOAJ), Crossref, OneSearch, PKP Index, and Index Copernicus International.



International Journal Management and Economic (IJME)

Volume 5 No 2: May 2026

CHAIRMAN

Dr. Tommy Kuncara, SE., MMSI., M.Sc., CA., ACPA., CTA., C.FTax., C.Fr., CIAP

CHIEF OF BOARD

Dr. Abdul Muchlis, ST., MT., C.AFE

EDITORIAL TEAM

(Editor in Chief):

Imran Zul Rachmat, S.Kom., MM.

(Editorial Board):

Muthaloo Subramaniam, Asia Metropolitan University, Malaysia

Istamkhuja Davronov., PhD, Bukhara State university, Uzbekistan

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

Dr. Wahyu Eko Prasetyanto, SH, MM, Akademi Manajemen Administrasi YPK Yogyakarta, Indonesia

Dr. Nopriadi Saputra., ST., MM, BINUS Business School, Bina Nusantara University, Jakarta, Indonesia

Peer-Reviewers:

Fiona Bakas, Lusófona University, Portugal

Muhsin Nor Paizin, Zakat Academy (AZKA), Malaysia

Raveenthiran Vivekanantharasa, The Open University of Sri Lanka

Muhammad Hasan, S.Pd., M.Pd., Universitas Negeri Makassar, Indonesia

Krisnawati Setyaningrum Nugraheni, S.TP., MM, STIEPARI Semarang, Indonesia

Nurdin Hidayah, S.ST.Par., M.M. , Sekolah Tinggi Pariwisata Bandung, Indonesia

Nurullaili Mauliddah, S. Pd, M. SE, Universitas Muhammadiyah Surabaya, Indonesia

Information Technology:

Rouf Fadillah, S.Kom

Publisher:

ASOSIASI DOSEN MUDA INDONESIA

DIPAYUNGI OLEH YAYASAN DOSEN MUDA INDONESIA

Address: Jln. Bumi Dirgantara Permai Blok CL No 5, Jatisari, Bekasi, Jawa Barat, Indonesia

Tlp. 081240105870, 085777661540, 087787048744

Nomor SK: AHU-006304.AH.01.04.Tahun 2018 Date SK: 03 Mei 2018

email: jurnal@admi.co.id; website : www.admi.co.id

International Journal Management and Economic (IJME)

Volume 5 No 2: May 2026

PREFACE

IJME: International Journal Management and Economic (p-ISSN: 2829-0399 (print), e-ISSN: 2829-0526 (online); Volume 5 No. 2 Year 2026 (May 2026) is the second edition to be published in 2026. Articles published by the IJME Journal have been published in Full text and Open Access in PDF format online at: <https://journal.admi.or.id/index.php/IJME>. Starting in 2022, only articles originating from research results can be published in the IJME journal after being reviewed by mitra bestari.

IJME: International Journal Management and Economic published the only paper that strictly followed the IJME guidelines and templates for manuscript preparation. All submitted manuscripts will go through a double-blind peer review process. The paper is read by editorial members (according to the field of specialization) and will be screened by the Managing Editor to meet the criteria required for IJME publication. Manuscripts will be sent to two reviewers based on their historical experience in reviewing manuscripts or based on their area of specialization. IJME has reviewed the form to keep the same item reviewed by two reviewers. Then the editorial board makes a decision on the reviewer's comments or suggestions.

Reviewers give an assessment of originality, clarity of presentation, contribution to the field/science. This journal publishes research articles, review articles/literature reviews, case reports and concept or policy articles, in all fields of Management and Economic. Articles to be published are original works and have never been published. Articles submitted will be reviewed by a team of reviewers who come from internal and external to the Asosiasi Dosen Muda Indonesia (ADMI). IJME is published periodically every 4 months, namely in January, May and September.

The Editorial Board will strive to continuously improve the quality of the journal so that it can become an important reference in the development of engineering sciences. The highest appreciation and gratitude go to mitra bestari along with the members of the Editorial Board and all parties involved in the publication of this journal.

The Editorial Board also expects scientific articles from readers to be published in Volume 5 No 3 September 2026 after going through a review process by the Editorial Board and/or mitra bestari. Starting from Volume 1 Number 1 January 2022, the IJME journal appears with a new environmental style and a new article format leading to a better one. Complete writing instructions for 2024 are displayed on this journal's portal.

Regards,

Chief of Board

International Journal Management and Economic (IJME)

Volume 5 No 2: May 2026

TABLE OF CONTENTS

Focus, Scope and Indexation Information of Journals	i
Editor Team	ii
Preface	iii
Table of Contents	iv

TABLE OF CONTENTS

SOURCES OF RESISTANCE IN THE ADOPTION OF ECO-FRIENDLY LIGHTING PRODUCTS: A STUDY OF TECHNICAL DOUBTS, EXAGGERATED NARRATIVES, AND BRAND DISTRUST

Didit Darmawan, Universitas Sunan Giri Surabaya, Indonesia

M. Najib Zakariya, Universitas Sunan Giri Surabaya, Indonesia

01-14

ANALYSIS OF THE INFLUENCE OF MACROECONOMIC FACTORS AND THE INDONESIA SHARIA STOCK INDEX (ISSI) ON THE NET ASSET VALUE (NAB) OF ISLAMIC MUTUAL FUNDS FOR THE PERIOD 2019-2023

Risnawati, Gunadarma University, Indonesia

Misdiyono, Gunadarma University, Indonesia

Siti Aisyah, Gunadarma University, Indonesia

15-27

THE EFFECT OF FINANCIAL PERFORMANCE AND AUDIT COMMITTEE SIZE ON FINANCIAL DISTRESS IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

Novi Akhsani, Faculty of Economics and Business, Pamulang University, Indonesia

Eka Salfa Wulandari, Faculty of Economics and Business, Pamulang University, Indonesia

28-40

International Journal Management and Economic (IJME)

Volume 5 No 2: May 2026

THE EFFECT OF TAX UNDERSTANDING AND TAXPAYER AWARENESS ON THE PERCEPTION OF TAX REVENUE AMONG MSMES AT KPP PRATAMA CIAWI (A CASE STUDY IN CIBUNGBULANG DISTRICT)

Susilawati, Department of Tax Accounting, Pamulang University, Indonesia
Darul Fahmi, Department of Tax Accounting, Pamulang University, Indonesia
Ganefo Sudirman, Department of Tax Accounting, Pamulang University, Indonesia
41-47

THE EFFECT OF BRAND IMAGE, PRODUCT QUALITY, AND PROMOTION ON THE PURCHASE DECISION OF INDOMILK PRODUCTS IN BATAM CITY

Angeline, University of Putera Batam, Indonesia
Nora Pitri Nainggolan, University of Putera Batam, Indonesia
48-54

THE EFFECT OF BRAND AWARENESS, BRAND IMAGE, AND PRODUCT QUALITY ON PURCHASE DECISIONS FOR FRESTEA PRODUCTS IN BATAM CITY

Fery Afrizal, University of Putera Batam, Indonesia
Nora Pitri Nainggolan, University of Putera Batam, Indonesia
55-61

THE EFFECT OF PROFITABILITY, LIQUIDITY, AND LEVERAGE ON FIRM VALUE IN ENERGY SUB-SECTOR COMPANIES IN INDONESIA

Andrie Kurniawan, Bina Sarana Informatika University, Jakarta, Indonesia
Bryan Givan, Nusa Mandiri University, Jakarta, Indonesia
Devi Sofyanty, Bina Sarana Informatika University, Jakarta, Indonesia
Salma Rosyidah, Bina Sarana Informatika University, Indonesia
62-74

MEASURABLE KEY PERFORMANCE INDICATORS AS A TOOL FOR ASSESSING THE SUCCESS OF AN ORGANIZATION'S BUSINESS IMPLEMENTATION

Didit Darmawan, Universitas Sunan Giri, Indonesia
Seftia Ayuningsih, Universitas Sunan Giri, Indonesia
Muhammad Ricky Tirta Jagad Dhita, Universitas Sunan Giri, Indonesia
Rahayu Mardikaningsih, Universitas Sunan Giri, Indonesia
Arif Rachman Putra, Universitas Sunan Giri, Indonesia
75-85

International Journal Management and Economic (IJME)

Volume 5 No 2: May 2026

THE INFLUENCE OF RETURN ON EQUITY (ROE), DEBT TO EQUITY RATIO (DER), CORPORATE SOCIAL RESPONSIBILITY (CSR), AND GOOD CORPORATE GOVERNANCE (GCG) ON STOCK PRICES IN COSMETIC AND HOUSEHOLD PRODUCTS COMPANIES

Dadi Kuswandi, Gunadarma University, Indonesia

Radi Sahara, Gunadarma University, Indonesia

Wiarsih Febriani, Gunadarma University, Indonesia

Devi Indira Handayani, Gunadarma University, Indonesia

86-97

LOGISTICS BUSINESS LAW IN INDONESIA: A SYSTEMATIC LITERATURE REVIEW ON REGULATORY COMPLIANCE AND CONSUMER PROTECTION

Tribowo Rachmat Fauzan, Padjajaran University, Indonesia

Ajeung Syilva Syara Noor Silmi Sudrajat, STAI Al-Falah, Indonesia

98-103

THE INFLUENCE OF THE BI RATE, ECONOMIC GROWTH, THIRD PARTY FUNDS (DPK), CAPITAL ADEQUACY RATIO (CAR), AND NON-PERFORMING LOANS (NPL) ON INDONESIAN BANK CREDIT DISTRIBUTION POST-COVID-19 PANDEMIC

Sabaruddin Siagian, University of Bina Sarana Informatika, Indonesia

104-110

CSR EXPENDITURE AND FINANCIAL PERFORMANCE: A SYSTEMATIC REVIEW OF SLACK RESOURCES AS A MODERATING VARIABLE THROUGH THE LENS OF AGENCY THEORY AND SLACK RESOURCE THEORY

Ika Prayanthi, Klabat University, Indonesia

Danny Rantung, Klabat University, Indonesia

Nouke Rantung, Klabat University, Indonesia

111-125

THE INFLUENCE OF EVENTS, ADVERTISING, AND SALES PROMOTIONS ON PURCHASE DECISIONS FOR SHOPEE PRODUCTS

Ardiprawiro, Gunadarma University, Indonesia

126-138

International Journal Management and Economic (IJME)

Volume 5 No 2: May 2026

THE EFFECT OF PERSONALIZED RECOMMENDATIONS AND ONLINE CUSTOMER REVIEWS ON PURCHASE DECISIONS OF AEROSTREET FOOTWEAR ON THE SHOPEE MARKETPLACE

Syalsa Shabilla, Universitas Langlangbuana, Indonesia

Adi Utama, Universitas Langlangbuana, Indonesia

Muhamad Hidayat, Universitas Langlangbuana, Indonesia

139-145

THE EFFECT OF LIQUIDITY (LOAN TO DEPOSIT RATIO) AND PROFITABILITY (RETURN ON ASSETS) ON COMPANY VALUE (PRICE TO BOOK VALUE): A STUDY OF BANK KBMI IV, LISTED ON THE INDONESIA STOCK EXCHANGE (IDX), 2020–2025

Dhita Febriyanti, Universitas Langlangbuana, Indonesia

Ari Bramasto, Universitas Langlangbuana, Indonesia

Taufik Sadikin, Universitas Langlangbuana, Indonesia

146-155

ANALYSIS OF PREFERENCES ON PURCHASE INTENTION OF THE COMMUNITY IN THE TIKTOK SHOP APPLICATION BASED ON E-WOM, ADVERTISING, AND LIVE ONLINE IN GENERATION Y

Ratri Purwaningtyas, Gunadarma University, Indonesia

Ismayanti Rahmi, Gunadarma University, Indonesia

Rahmayanti, Gunadarma University, Indonesia

156-163

DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN THE MINING COMPANIES

Ari Kharisma, Gunadarma University, Indonesia

164-177

THE IMPACT OF CAR, NPF, AND FDR ON ROE OF ISLAMIC COMMERCIAL BANKS LISTED ON IDX FOR THE PERIOD 2024–2025

Ana Dwi Pertiwi, Gunadarma University, Indonesia

178-189

International Journal Management and Economic (IJME)

Volume 5 No 2: May 2026

THE EFFECT OF CAPITAL ADEQUACY, OPERATIONAL EFFICIENCY, ASSET QUALITY, AND SHARIA SUPERVISORY BOARD PERFORMANCE ON THE FINANCIAL PERFORMANCE OF SHARIA COMMERCIAL BANKS REGISTERED WITH THE FINANCIAL SERVICES AUTHORITY IN THE PERIOD 2019-2023

Raeynindha Dzulfia, Institut Bisnis & Informatika (IBI) Kosgoro 1957, Indonesia

Indra Setiawan, Institut Bisnis & Informatika (IBI) Kosgoro 1957, Indonesia
190-200