

IJME

INTERNATIONAL JOURNAL MANAGEMENT AND ECONOMIC



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

IJME	Volume 2 Nomor 1	Page 01 - 40	JANUARI	2023
-------------	-----------------------------	-------------------------	----------------	-------------

International Journal Management and Economic (IJME)

Volume 2 No 1: January 2023

FOCUS AND SCOPE OF THE JOURNAL DEVELOPMENT OF 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 Bebestari (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 Bebestari Partners.

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 AccessJournal (DOAJ), Crossref, OneSearch, PKP Index, and Index Copernicus International.



International Journal Management and Economic (IJME)

Volume 2 No 1: January 2023

CHAIRMAN

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

CHIEF OF BOARD

Abednego Priyatama, SE., MMSI

EDITORIAL TEAM

(Editor in Chief):

Imran Zul Rachmat, S.Kom., MM.

(Editorial Board):

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

Prof. Maher Beddiar, University of Souk Ahras, Algeria

Dr. Muhsin Nor Paizin, Zakat Academy (AZKA), Malaysia

Dr. Nopriadi Saputra, ST, MM, Bina Nusantara University, Indonesia

Peer-Reviewers:

Ibnu Salman, M.Pd, Badan Riset dan Inovasi Nasional (BRIN), Indonesia

Fulea Amena, Mettu University, Ethiopia

Ni Wayan Novi Budiasni, SE., MM., Sekolah Tinggi Ilmu Ekonomi Satya Dharma, Indonesia

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

Krisnawati Setyaningrum Nugraheni, S.TP., MM, STIEPARI Semarang, 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 2 No 1: January 2023

PREFACE

IJME: International Journal Management and Economic (p-ISSN: 2829-0399 (print), e-ISSN: 2829-0526 (online); Volume 2 No. 1 Year 2023 (January 2023) is the first edition to be published in 2023. 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 bebestari partners.

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 bebestari partner 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 2 Number 2 May 2023 after going through a review process by the Editorial Board and/or Bebestari Partners. 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 2023 are displayed on this journal's portal.

Regards,

Chief of Board

International Journal Management and Economic (IJME)

Volume 2 No 1: January 2023

TABLE OF CONTENTS

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

TABLE OF CONTENTS

COMPARISON ANALYSIS OF THE HEALTH OF SOE BANKS AND PRIVATE BANKS USING THE RGEC METHOD 2016-2020 PERIOD

Herry Susanto, Mas Ning Zahroh, Eprilly Ozza Permatadewi
01-14

IMPLEMENTATION OF SAK EMKM ON MICRO SMALL MEDIUM ENTREPRISES (CASE STUDY: BU EKO'S SOSIS SHOP)

Abednego Priyatama, Jessica Barus, Ratna Susilowati
15-20

THE EFFECT OF OPERATING CAPACITY, LIQUIDITY, AND PROFITABILITY ON FINANCIAL DISTRESS IN FOOD AND BEVERAGE SUB-SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2016-2020

Sudaryono, Bagus Nurcahyo, Ika Puji Saputri
21-33

DESIGN OF CASH SALES ACCOUNTING INFORMATION SYSTEM USING RESOURCE EVENT AGENT MODEL AS TOOL IN EDDY MOTOR OFFICIAL WORKSHOP

Ardiprawiro
34-40