

PROCEEDING

The 19th Malaysia Indonesia International Conference on Economics,
Management and Accounting (MIICEMA)

*“The Future of Disruptive Innovation to Strengthen Competitive
Advantages in Economics, Management and Accounting”*

ISBN: 978-602-53460-0-2

Editor :

Dr.Wendy,S.E., M.Sc.

Metasari Kartika, S.E., M.E.

Nina Febriana Dosinta, S.E., M.Si.

Handi Brata, S.E., M.Com

Cover Design and Layout :

Yuni Kusuma Wati, S.Ak

Publisher :

Faculty of Economics and Business, Universitas Tanjungpura

Jl. Prof. Hadari Nawawi, Pontianak – Kalimantan Barat (78121)

Website : <http://feb.untan.ac.id/>

Email : pengelola.jurnal@ekonomi.untan.ac.id

1st Edition, November 2018

All rights reserved.

Reproduction of this paper is prohibited in the form and in any way without written permission from the publisher.

SUSUNAN KEPANITIAAN

The 19th Malaysia Indonesia International Conference on Economics, Management and Accounting (MIICEMA)

1. Pengarah : Prof. Dr. H. Eddy Suratman, SE, MA
2. Penanggung Jawab Umum : Dr. Hj. Jamaliah, SE, M.Si
3. Penanggung Jawab Teknis : 1. Dr. Sukma Indra, SE,MM
2. Rudy Kurniawan, SE, Ak, M.Sc
3. Dr. Hj. Yarlina Yacoub, SE, M.Si
4. Abdul Muthalib, SE, MM
4. Steering Coomite : 1. Dr. Titik Rosnani, SE, M.Si
2. Dr. Fariastuti, SE, MA
3. Dr. Hernawan, SE, MS.Ak
4. Dr. Ramadania, SE, M.Si
5. Dr. Endang Dhamayantie, SE,M.Si
6. Dr. Meiran Panggabean, SE, M.Si
7. Dr. Erni Panca Kurniasih, SE, M.Si
5. Ketua : Dr. Helma Malini, SE, MM
6. Sekretaris : Wenny Pebrianti, SE, MS
7. Bidang Humas, Publikasi dan Dokumentasi : 1. Mahfud Solihin
2. Rully Samitri, S.Kom
8. Bidang Konsumsi : 1. Endah Priyanti, S.Hut, MM
2. Triasih Aritonang, ST
3. Syarifah Aminun, SE
4. Susi Sutariyanti, SE
9. Bidang Rapat Dekan dan Rapat MIICEMA : 1. Dr. Nella Yantiana, SE, MM, Ak, CA
2. Dr. Heriyadi, SE, ME
10. Bidang Konferensi Internasional : 1. Nur Fitriana Hamsyi, SE, MM
2. Yulyanti Fahrana, SE, M.Si
11. Bidang Prosiding dan Jurnal : 1. Handi Brata, SE, M.Com
2. Metasari Kartika, SE, ME
3. Nina Febriana Dosinta, SE, M.Si, Ak
4. Dr. Wendy, SE, M.Sc
12. Seksi Acara : 1. Dr. M. Irfani Hendri, SE, M.Si
2. Khristina Yunita, SE, M.Si
3. Sisi Amalia, SE, MA
4. Gunawan Hidayat, SE
13. Perlengkapan : 1. Ade Aos Ruspendi, S.Sos
2. Hasanuddin, SE, MM
3. Maulana Kharis, A.Md
14. Transportasi : 1. Juanda Astarani, SE, M.Sc, CSRS
2. Sutarman
15. Kesekretariatan : 1. Sari Rusmita, SE, MM
2. Evi Novita, SE
3. Romy Suradi, SE, ME
4. Hanna Dhayan
5. Seka Arfana
6. M. Faiz

REVIEWER MIICEMA

Ketua : Dr. Fariastuti, SE, MA

Anggota :

1. Dr. Nurul Bariyah
2. Dr. Mustaruddin
3. Dr. Endang Dhamayantie
4. Dr. Helma Malini
5. Elok Heniwati, Ph. D

**Greetings from Dean of Faculty of Economics and Business,
Universitas Tanjungpura**

Assalamualaikum Wr.Wb.

Dear participants of the 19th MIICEMA International Conference,

On behalf of Faculty of Economics and Business, Universitas Tanjungpura, we would like to welcome and deliver you our warm greetings to Pontianak, Indonesia for the 19th MIICEMA International Conference, 17-18 October 2018.

We are excited to organize the 19th MIICEMA International Conference in Pontianak at Faculty of Economics and Business, Universitas Tanjungpura. Faculty of Economics and Business, Universitas Tanjungpura consist of 4 department; Department of Economics, Management, Accounting and Islamic Economic with International class of Management and Accounting programs where we have send our studenst for exchange program to Korea, Japan, Malaysia, Taiwan, Brunei Darussalam and Taiwan.

The 19th MIICEMA International conference with a theme “The Future of Disruptive Innovation to Strengthen Competitive Advantages in Economics, Management and Accounting”. In the last two decades, technology has changed the way we interact, the way we shop, the way we do research, and the way businesses operate. Today, technology is central to the success of most businesses. From marketing to security, most business operations start in the digital world.

The conference bring together scholars, researcher, students and practitioners who interested to present their ideas and papers in the area of economics, management and accounting. We believe that the 19th MIICEMA International conference is an excellent opportunity to present new idea, exchanging information and discussing current issues. In this conference 103 papers were presented from the field of management, accounting and economics. In addition, based on the contribution of the paper, the MIICEMA commitee has selected three papers to be awarded as best papers.

Finally, I would like to deliver sincere gratitude to the commitee, board member, participant, presenters and keynote speakers for the contribution and commitment to the 19th MIICEMA International conference.

I hope you have a pleasant and memorable stay in Pontianak.

Best regards,
Dean of Faculty of Economics and Business,
Universitas Tanjungpura

Dr. Jamaliah, SE. M.Si