



**UMP** UNIVERSITAS MUHAMMADIYAH PURWOKERTO

# 1<sup>st</sup> ICBAE UMP 2018

International Conference of Business, Accounting and Economy



Promoting Research and Development Activities in Business, Accounting, and Economics, Social Science Innovations

# PROCEEDING

AUGUST 2018



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International Conference of Business, Accounting and Economy

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Promoting Research and Development Activities in Business Accounting, and Economics, Social Science Innovations



FACULTY OF ECONOMICS AND BUSINESS  
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## INTERNATIONAL CONFERENCE OF BUSINESS, ACCOUNTING AND ECONOMY

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Accounting, and Economics Through Social Science Innovations.



Friday and Saturday, 3-4 August 2018 M/21-22 Dzulqo'dah 1439 H  
Aula AK. Anshori Universitas Muhammadiyah Purwokerto

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**Preface ICBAE 2018**  
**The 1<sup>st</sup> ICBAE International Conference on Business, Accounting, and**  
**Economics 2018**  
**(ICBAE 2018)**  
**August, 3-4<sup>th</sup> 2018**  
**Universitas Muhammadiyah Purwokerto, Indonesia**

Dear Presenters and Delegates,

Faculty of Economics and Business, Universitas Muhammadiyah Purwokerto organized an International Conference on Business, Accounting, and Economics (ICBAE). Our theme is “Promoting Research and Developmental Activities in Business, Accounting, and Economics Through Social Science Innovations”

We are proud to know that there is a thick manuscript submissions came to our table for this conference. Opportunities that could be obtained by attending **The 1<sup>st</sup> ICBAE** are achieve improvement ideas, connect with like-minded colleagues, and generate momentum for change in your organization. In detail, there are international academic manuscripts has been accepted

The aim objective of ICBAE is to present the latest research and results of scientists related to Business, Accounting, and Economics. This conference have purpose to bring together researchers and practitioners whose work promotes the well-being professors and practitioners through mindfulness. The latest research findings and their applications will be presented, with rich opportunities for discussion and networking. ICBAE provide an invaluable opportunity to learn the latest practices for effectively addressing challenges facing the field of research. Learn directly from experienced compliance both formal presentations and informal networking events. We hope that the conference results constituted significant contribution to the knowledge in these up to date scientific field.

We are very confident that our presenters and delegates will get a lot of ideas together and experience of this conference. In addition, our participants will enjoy additional insight from our plenary session keynote speakers, namely Dr. Elvia R. Shauki from University of South Australia, Prof. Keisuke Nagase from Kanazawa University Japan, Assoc. Prof. Dr. Pensri Jaroenwanit Khon Kaen University Thailand, Dr. Nurul Fadly Habidin from University Pendidikan Sultan Idris Malaysia and Dr. Naelati Tubastuvi from Universitas Muhammadiyah Purwokerto.

Through this conference, we are committed to promote and improve our mission and academic culture synthesize global progress with local knowledge. Therefore, it is my great honour to welcome you to ICBAE in great cultural city of Purwokerto, Indonesia. Welcome to ICBAE 2018, Universitas Muhammadiyah Purwokerto.

Best wishes,

Akhmad Darmawan, S.E, M.Si  
Head of The Department

<http://icbae.ump.ac.id>.



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