



Volume 5, Nomor 2, April 2026

List of Contents

- Pengaruh Brand Image, Country Of Origin, Dan Harga Terhadap Minat Beli Handphone Xiaomi (Studi Kasus Pada Masyarakat Kabupaten Bengkulu Selatan)
Galian Ramdani Harun, Sri Handayani, Kamelia Astuty 323-336
- Analysis of Production Cost Calculation Using the Full Costing Method at the Monto Donut MSME in South Bengkulu
Tia Alvionah, Ida Anggriani, Ramadan Subhi 337-348
- The Effect Of Workload And Work Stress On Employee Turnover Intention At PT Sindo Bintangmas Energi
Muhammad Roky Prasetya, Ida Ayu Made E G, Zoniarti Zoniarti 349-356
- The Influence Of Capabilities And Digital Marketing On The Success Of Online MSME Businesses In Bengkulu City
Mei Sela Pirdayanti, Ahmad Soleh, Nirta Vera Yustanti 357-366
- The Influence Of Social Media Marketing And User Generated Content On Purchase Intention Of Local Product Y.O.U Among Generation Z (A Case Study At Dehasen University)
Ridha Tri Desita, Tito Irwanto, Ida Ayu Made Er Meytha Gayatri 367-376
- Analysis Of Shopee Paylater User Features On Customer Satisfaction At Dehasen University”
Bella Augusta Aryati, Iswidana Utama Putra, M Rahman Febliansa 377-388
- Financial Literacy and the Indonesian Standard Quick Response Code (QRIS) Effectiveness on the Performance of MSMEs in South Jakarta
Elsa Dewi Farantika 389-402
- The Implementation Of Sak Emkm In The Preparation Of Financial Statements At Rumah Barbershop Msme
Azwan Bastian, Muhammad Ihsan Rangkuti, Handriyani Dwilita 403-410
- Determinan Taxpayer Compliance dengan Understanding of taxation rules Sebagai Variable Moderasi
Muhammad Faris Zharfan, Siti Hartinah 411-418
- Peran Umkm Dalam Mendorong Pertumbuhan Ekonomi Bisnis Pada Kelurahan Betungan Kota Bengkulu
Nadia Syaputri syaputri, Yuni Herlina, Mimpira Haryono 419-422



- Evaluasi Ketepatan Pengelolaan Diskon & Promo Dalam Laporan Keuangan Pada Alfamidi 423-434
Hamid Rinaldo Zebua, Dedi Irawan Zebua, Serniati Zebua, Kurniawan Sarotonafo Zai
- Pengaruh Beban Kerja, Lingkungan Kerja, Komunikasi Terhadap Kinerja Karyawan KUD Sumber Barokah Kabupaten Musi Banyuasin 435-444
Umi Monirotul Badriyah, Yusro Hakimah
- Analisis Penerapan Psap Nomor 07 Tentang Aset Tetap Pada LKPD Kabupaten Sleman Tahun 2021 – 2023 445-452
Nita Nur Halimah, Nopi Tikasari
- Pengaruh Pengetahuan Investasi, Toleransi Risiko Dan Pengaruh Sosial Terhadap Keputusan Investasi Generasi Muda Di Kota Bengkulu 453-462
Ratna Rutiningsih, Yun Fitriano, Denis Rydarto
- Pengaruh Digital Management Accounting Tools (DMAT) Terhadap Efisiensi Operasional UMKM Di Era Industri 5.0: Studi Kasus Kota Bengkulu 463-474
Nafilatul Wilda, Nopi Tikasari
- Pengaruh Fee Audit, Audit Tenure, Dan Ukuran Perusahaan Terhadap Kualitas Audit Pada Perusahaan Subsektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2024 475-484
Agustina R.T. Sitompul, Riska Franita, An Suci Azzahra
- Efektivitas Standar Akuntansi Pemerintahan Untuk Meningkatkan Sistem Pengendalian Internal RKA Di Fakultas Kedokteran Gigi USU 485-490
Meilany Angreni, Puja Rizqy Ramadhan, Galih Supraja
- Analisis Default Kartu Kredit Dengan Deep Learning Untuk Mendukung Keputusan Manajemen Keuangan Digital 491-498
Dini Pratiwi, Deki Fujiansyah
- Pengaruh Work Life Balance, Employee Engagement, Digital Competence, dan Reskilling terhadap Kinerja Karyawan di Dinas XYZ 499-508
Rudi Eduar, M Pahlan
- The Influence of Government Accounting Standards and Financial Report Quality on Government Performance Accountability in Kecamatan Secanggang 509-518
Silvi Dwi Utari, Oktarini Khamilah Siregar, Agus Tripriyono
- The Influence Of Educational Background, Length Of Business And Business Size On The Quality Of Financial Reports Of Msmes In Medan Petisah District 519-532
Wiwik Apriani, Dwi Saraswati, Rahima Br Purba



- Financial Performance Analysis Of Pt. Smartfren Telecom Tbk Using The Profitability And Solvability Ratio Approach From 2020 To 2024
Annisa Nur Ramadhani, Aulia Pasaribu, Dini Syarafina, Finanty Yolanda, M. Rafi Akbar Dirja, Priskila Tafonao, Yohana Pangaribuan, Anggi Pratama Nasution 533-540
- Training Needs Analysis in Competency Improvements to Support Employee Performance
Ma'shumah Az Zahra, Mochamad Chairul Ihsan 541-554
- The Effect Of Profitability, Liquidity, And Leverage On The Value Of Banking Sector Companies Listed On The Indonesia Stock Exchange (Idx) In 2022-2024
Sofuli Zalukhu, Riska Franita 555-566
- The Influence of Work Experience, Competence, and Task Complexity on the Effectiveness of Accounting Information Systems
Sabilah Amelia, Septi Wulandari Cahirina 567-578
- Penerapan Sistem Akuntansi Barang Jaminan dan Prosedur Akuntansi Pelunasan Gadai pada Pegadaian Kota Gunungsitoli
Kurniawan Sarotonafo Zai 579-594
- Pengaruh Komunikasi terhadap Efektivitas Kerja Karyawan pada PT. Maju Bersama Gunungsitoli
Jeliswan Berkat Iman Jaya Gea 595-602
- Financial Performance Analysis of Regency and City Governments in North Sumatera
Yosephine Magdalena Sipahutar, Irawan, Tia Novira Sucipto 603-610
- Analysis of Liquidity, Solvency, and Profitability Ratios to Assess Financial Performance at PT. Garuda Indonesia (Persero), Tbk
Yohana Chelsea T. Hebbler, M. Irsan Nasution, Handriyani Dwilita 611-618
- Evaluation Of The Myorion Application Implementation In The Accounting Information System Of PT Guna Bangun Jaya Medan
Trisha Debbie Sanora Gultom, An Azzahra Azzahra, Nur Aliah 619-628
- Profitability Ratio Analysis to Measure the Financial Performance of PT. Fajar Benua Indopack Medan Branch During and After the COVID- 19 Pandemic
Tengku Narasiya Adiza, Rahima Br Purba, Noviani 629-636
- Financial Ratio Analysis As An Instrument For Evaluating The Financial Performance Of The Padang City Drinking Air Resources In Optimizing Fund Management
Umniati Khairunnisa, Nur Aliah, Dwi Saraswati 637-646
- The Influence of Business Risk and Company Size on Capital Structure in Industrial Sector Companies Listed on the Indonesian Stock Exchange
Tanti Septiani BR Sembiring, Riska Franita, An Suci Azzahra 647-658



- Analysis of the Imbalance of Regional Income Components in Binjai City Using the Regional Financial Ratio Approach
Sri Risqi Widiyanti, Vina Arnita, An Suci Azzahra 659-668
- Analysis of Public Information Systems on The Quality of Public Services in Asam Kumbang Village, Medan Selayang District
Sitta Mutia Rizky, Yunita Sari Rioni, Ayu Kurnia Sari 669-674
- Implementation Of The Principle Of Good Governance Responsibility In Improving Public Services At The Office Of The Lurah Of Simardan Island
Sila Insan Tikayani, Irawan Irawan, Ayu Kurnia Sari 675-682
- Analysis of the Implementation of Accounting Information Systems on Fund Management and the Improvement of Healthcare Service Quality at Putri Hijau Level II Hospital
Sayyida Nabila, Agus Tripriyono, Yunita Sari Rioni 683-694
- Analysis of Public Perception Regarding Public Service Information in Helvetia Village
Risda Mega Riana Br Sembiring, Miftha Rizkina, Ayu Kurnia Sari 695-700
- Fiscal Reconciliation Analysis In The Calculation Of Article 23 Income Tax Obligated To Pt. Dipo International Pahala Otomotif
Rifqy Cheviandri, Yunita Sari Rioni, Junawan 701-708
- The Effect of Educational Background and Work Experience on Employee Performance at PT. Raflesia Alam Sejahtera Bengkulu Branch
Shintia Putri Sarmauli Manurung, Ahmad Soleh, Ida Ayu Made Er Meytha Gayatri 709-718