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The 1st ICMAE (International Conference on Management, Accounting, and Economics) is an international conference that brings academics, researchers, students, and practitioners into Economic and Business scientific forum in order to provide the opportunity to connect author's ideas to be shared in the name for the betterment of society. The conference aims to discuss solutions for any problem that arise during the era, to share empirical results in accounting, economics and management perspective about how companies address the disruption challenge and the conference a platform to share experience between provider academicians and practitioners about any

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PREFACE

The 1st ICMAE (International Conference on Management, Accounting, and Economics) is an international conference that brings academics, researchers, students, and practitioners into Economic and Business scientific forum in order to provide the opportunity to connect author's ideas to be shared in the name for the betterment of society. The conference aims to discuss solutions for any problem that arise during the era, to share empirical results in accounting, economics and management perspective about how companies address the disruption challenge and the conference a platform to share experience between provider academicians and practitioners about any problems and solution in digital era.

The world is currently entering the era of the fourth industrial revolution

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The 1st ICMAE was held in Jakarta, Indonesia, February 13 – 14, 2020, and attended by participants from 8 countries around the world, which include Indonesia, Singapore, Malaysia, Japan, Nigeria, the United Kingdom, Pakistan, and Qatar. Up to 175 scientific papers were submitted through this conference and made a contribution to the most recent scientific finding in the field of Economics and Business. It is a pleasure to say that these publications are indexed by Clarivate Analytics, Web of Science. This conference is supported by fifty-two universities, which among them served as co-host. In honour of all contributed authors and invited speakers, this book is created as a collection of abstracts from the submitted papers that are carefully arranged and organized to provide participants with a brief description regarding the discussed topic. We deeply hope that through this creation, new ideas and innovation can continuously emerge which stimulates further research and study for a sustainable future.

Last but not least, we would like to thank all speakers, co-hosts, committee, and participants for their contribution.

Conference chair,

Dr. Sekar Mayangsari, SE. AK. M.si

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company must maintain relationships with stakeholders and maintain the sustainability of the existence of resources so that the company grows sustainably along with the benefits for stakeholders and the balance of nature. To that end, companies must carry out Corporate Social Responsibility (CSR) activities as evidence of corporate responsibility to stakeholders and maintain the availability of sustainable natural resources. Therefore, the company will make environmental performance reports, namely Sustainability Reporting, and Financial Statements to shareholders and stakeholders. For this environmental performance, the government will give a rating in environmental management known as PROPER. This research was conducted to see whether the company's financial performance as measured by Return On Assets is influenced by CSR activities, and Sustainability Reporting for companies that have received PROPER ratings from the government. Research on 45 manufacturing companies listed on the Indonesia Stock Exchange during 2014-2015 shows that CSR activities do not affect financial performance, while Sustainability Reporting has an influence. Thus, manufacturing companies are expected to make CSR activity plans in line with the company's mission and objectives that are sustainable, and maintain the honesty of sustainability reporting as a control and reference tool to maintain the sustainability of the company's business.

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