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07 Mei 2025
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Prof. Dr. Amad Sudiro,S.H., M.H., M.Kn., M.M.

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OFFICE
Jl. Letjen S. Parman No 1, Jakarta Barat 11440
PHONE
+62 21-5671 747 (Hunting)
+62 21-5695 8723 (Admission)
EMAIL
humas@untar.ac.id
WEBSITE
untar.ac.id
Untar Jakarta

MOOVE beyond

THE ROLE OF SOCIAL NORM, TAX KNOWLEDGE, AND ADMINISTRATIVE SANCTIONS IN ENHANCING TAX COMPLIANCE OF SMEs

Michelle Kristian[1], Bryan Christover[2]

[1]Faculty of Economics and Business, Tarumanagara University Jakarta
Email: michellek@fe.untar.ac.id
[2] Faculty of Economics and Business, Tarumanagara University Jakarta
Email: bryan.125210267@stu.untar.ac.id

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ABSTRACT

Micro, small, and medium-sized businesses (SMEs) in Jakarta in 2024 will be the focus of this research, which seeks to examine the impact of administrative punishments, tax knowledge, and societal norms on their tax compliance. A quantitative methodology was used, with 125 participants chosen by random selection from a survey. A multiple linear regression analysis was performed on the data. While tax knowledge does not seem to have a substantial impact on tax compliance, social norms and administrative punishments do. These results highlight the significance of administrative punishments and societal norms in encouraging SMEs to pay their fair share of taxes, and they suggest ways the government might improve tax education and ensure that penalties are applied consistently and fairly.

Keywords: *Social norms, tax knowledge, administrative sanctions, tax compliance, SMEs, behavioral accounting*

1. PREFACE

Introduction

Taxes play a vital role in supporting national finances and promoting sustainable development. As a primary source of revenue, taxes fund government initiatives aimed at improving societal welfare. Despite the significance of the industry, tax compliance in Indonesia is shockingly low, especially among SMEs. SMEs significantly contribute to the economy, including job creation and reducing unemployment, making this issue a major concern.

Business owners' misunderstanding of tax laws and their responsibilities is a major contributor to poor tax compliance among SMEs. Misunderstandings and mistakes in tax reporting are common results of a lack of tax expertise. To add insult to injury, the administrative penalties put in place to determine noncompliance have not worked well. Operators of SMEs may see these penalties more as a hindrance than an incentive to comply, particularly in cases where enforcement is uneven or perceived as unfair.

Social norms are an important factor in determining tax compliance behavior, alongside knowledge- and law-related factors. Collective pressure, influenced by the social norms of the SME environment, may promote compliance or encourage non-compliance. Consequently, in order to create efficient strategies to increase tax compliance, it is crucial to understand the interplay between societal standards, tax literacy, and administrative penalties. In order to provide more thorough and relevant policy recommendations, this research seeks to investigate the functions of these three components from a behavioral accounting standpoint.

Problem Formulation

Icek Ajzen's Theory of Planned Behavior is a prominent theoretical paradigm for understanding tax compliance behavior (1985). According to this idea, an individual's desire to do something is influenced by three things: attitude toward the conduct, subjective norms, and perceived behavioral control. When it comes to taxes, people's views regarding paying them are influenced by their confidence in the advantages they provide, including public infrastructure upgrades. Subjective standards include social influences, such as the expectations of one's family, one's business partners, or society at large with respect to one's tax responsibilities. A person's confidence in their capacity to meet their tax responsibilities is affected by their degree of tax knowledge; this view is known as perceived behavioral control.

The Deterrence Theory explains how the threat of legal sanctions can deter deviant behavior, including tax non-compliance. Becker (1968) emphasized that the certainty, severity, and swiftness of sanction enforcement are key factors influencing the effectiveness of deterrence. When taxpayers have the belief that infractions will be severely and repeatedly punished, they are more inclined to comply with tax regulations. Studies indicate that administrative sanctions, such as fines and interest on late payments, are effective in improving compliance when applied fairly and transparently.

Social norms, which are unwritten rules collectively accepted by a community, also significantly influence individual behavior. In the context of taxation, social norms can either encourage or hinder tax compliance. Bobek et al. (2017) found that strong social norms create positive pressure for taxpayers to adhere to tax regulations. Among SMEs, social norms that promote tax compliance can develop through social interactions within business communities, where compliant behavior is viewed as both a moral and social responsibility.

Tax knowledge is an essential factor in fostering tax compliance. Saad (2014) argued that a good understanding of tax regulations reduces errors in reporting and paying taxes. Hofmann et al. (2017) further asserted that with accurate information, taxpayers can confidently fulfill their tax responsibilities. For SMEs, effective tax education is crucial to enhance awareness and enable business operators to properly carry out their tax obligations.

Administrative sanctions serve as a deterrence tool to reduce tax non-compliance. Alm and Torgler (2016) observed that tax compliance increases when taxpayers understand the consequences of violating tax regulations. However, the effectiveness of administrative sanctions heavily depends on the consistency of their enforcement. Doran (2016) emphasized that the certainty of sanction implementation is more critical than its severity. Therefore, a combination of fair sanction enforcement and effective tax education can significantly improve tax compliance among SMEs.

2. RESEARCH METHOD

Based on the above discussion, the proposed research model is illustrated as follows:

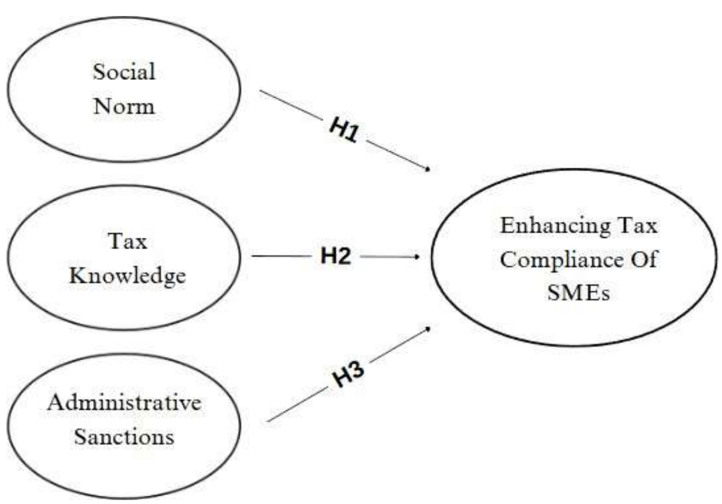

Figure 1. Research Model
Conceptual Framework Scheme

Methodology

This research uses a quantitative technique with a descriptive and causal design to explore the effect of administrative punishments, tax knowledge, and social norms on the tax compliance of companies in Jakarta that are small and medium-sized. One hundred twenty-five small and medium-sized enterprises (SMEs) that were taxpayers were selected using a purposeful selection method. Social norms, tax awareness, administrative penalties, and tax compliance were the topics covered in a structured questionnaire that used Likert-scale questions to gather data. We used IBM SPSS version 28.0 to analyze the data. This statistical package includes many useful tests, including validity and reliability tests, tests for classical assumptions (such as autocorrelation, normality, multicollinearity, and heteroskedasticity), and multiple linear regression analysis to determine the effect of each independent variable on the dependent variable.

Statistical Test Results and Conclusions

The validity test demonstrated that all questionnaire items were valid for this study based on findings from multiple linear regression analysis using IBM SPSS version 28.0. This was evidenced by p-values less than 0.05 and r-calculated values exceeding the r-table value (0.1757). Thus, all questionnaire items measuring social norms, tax knowledge, administrative sanctions, and tax compliance were deemed valid and relevant for this research.

The research instrument proved to have high internal consistency after the reliability test. The following Cronbach's Alpha values were found to be more than 0.60: social norms (0.737), tax knowledge (0.756), administrative sanctions (0.710), and tax compliance (0.715). This indicates that the questionnaire accurately assesses the variables under investigation.

Verifying that the residual data was normally distributed was the first stage of the classical assumption test. The data were deemed suitable for regression analysis with a Kolmogorov-Smirnov significance value of 0.200, which is larger than 0.05. In addition, the independent variables did not exhibit multicollinearity, as shown by Tolerance values exceeding 0.10 and Variance Inflation Factor (VIF) values falling below 10.

The Glejser test for heteroskedasticity showed no heteroskedasticity issues, as all independent variables had significance values greater than 0.05. This indicated that residual variance remained consistent across the dataset in this regression model. Moreover, the model did not exhibit autocorrelation issues, as the Durbin-Watson test result of 1.689 fell within the acceptable range of 0–4 and was close to the ideal value of 2.

Once the traditional assumption tests were passed, the following table displays the results of a multiple linear regression analysis:

Model		Unstandardized Coefficients B	Std. Error
1	(Constant)	1.065	.641
	Norma Sosial (X1)	.262	.051
	Pengetahuan Perpajakan (X2)	.050	.046
	Sanksi Administratif (X3)	.395	.054

Table 2. Results of Multiple Linear Regression Analysis

Based on the data processing results reported in Table 2, the following multiple linear regression model is constructed:

$$Y = 1.065 + 0{,}262x1 + 0{,}050x2 + 0{,}395x3 + e$$

The constant in the regression equation of 1.065 indicates that the value of Y will be 1.065 if X1, X2, and X3 are all set to zero. The regression coefficient for the variable X1 is 0.262, which means that a one-unit increase in X1 will result in a 0.262 unit increase in Y. Due to this positive correlation, we can observe that the value of X1 is directly related to the value of Y, and X1 has a positive effect on Y. If the coefficient for variable X2 is 0.050, this indicates that a one-unit increase in X2 will lead to a 0.050 unit increase in Y. This positive relationship suggests that as X2 increases, Y will increase as well, and conversely, as X2 decreases, Y will also decrease. Additionally, the variable X3 has a regression coefficient of 0.395, meaning that a one-unit increase in X3 will result in a 0.395 unit increase in Y. This relationship is also positive, where higher values of X3 lead to higher values of Y, and vice versa. The regression findings show that, in terms of tax compliance among micro, small, and medium enterprises (UMKM), the variables X1 (Social Norms), X2 (Tax Knowledge), and X3 (Administrative Sanctions) all play a positive role. This means that each one-unit increase in X1, X2, and X3 will lead to a significant increase in the dependent variable Y (Tax Compliance). The higher the values of social norms, tax knowledge, and understanding of administrative sanctions, the higher the level of tax compliance among UMKM. This suggests that to improve tax compliance, it is crucial to strengthen these factors through supportive policies.

Here is the presentation of the T-test findings in Table 3:

Table 3. Results of Partial Hypothesis Testing (T-test)

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.065	.641		1.660	.099
	Norma Sosial (X1)	.262	.051	.364	5.093	.000
	Pengetahuan Perpajakan (X2)	.050	.046	.068	1.088	.279
	Sanksi Administratif (X3)	.395	.054	.513	7.249	.000

In this regression analysis, the results of the regression coefficients show that social norms (X1), knowledge of taxation (X2), and administrative sanctions (X3) are positively related to tax compliance among SMEs. An increase in social norms by 0.262 units is associated with a 0.262 unit increase in tax compliance, according to the coefficient of this variable. Similarly, the coefficient for tax knowledge (X2) of 0.050 indicates that a better understanding of tax laws leads to more individuals paying taxes according to their share. Administrative sanctions (X3), on the other hand, have a stronger impact; the coefficient of 0.395 indicates that tax compliance increases by

0.395 units for every unit increase in administrative sanctions. All of these correlations are positive, and therefore, an increase in tax compliance is directly proportional to the increase in the value of each variable. Overall, social norms, tax knowledge, and administrative sanctions have a significant influence on improving tax compliance among SMEs. Strengthening the understanding of norms that support compliance, improving tax literacy, and ensuring consistent and fair enforcement of administrative sanctions are crucial steps in encouraging higher tax compliance among SME actors.

3. RESULT AND DISCUSSION

This study finds that social norms, tax knowledge, and administrative sanctions play a role in helping small and medium-sized enterprises (SMEs) in Jakarta comply with tax regulations. Consistent with previous studies, these results confirm the importance of subjective norms, sometimes referred to as social pressure, in encouraging individuals to follow rules. This aligns with the Theory of Planned Behavior. The evidence suggests that business actors in the SME sector are more likely to pay taxes when social norms support such behavior. This finding is consistent with the results of Bobek et al. (2017), who found that compliance with tax rules can be influenced by social norms.

The level of tax compliance can be significantly increased by raising tax awareness. In line with Hofmann et al. (2017), this study finds that SMEs are more likely to comply with tax requirements when they have a clearer understanding of those requirements. With accurate information, tax reporting becomes easier and more accurate, and business owners feel more confident in fulfilling their tax obligations.

Based on the results of this study, administrative sanctions have a significant effect on tax compliance among SMEs. Clear and consistent sanctions can improve tax compliance, as demonstrated by the regression coefficient of 0.395 for the variable of stronger administrative sanctions. This is consistent with the principle outlined in Deterrence Theory, which states that the threat of clear and consistent sanctions can prevent non- compliant behavior (Becker, 1968).

However, despite all three variables showing a positive effect, it should be noted that the effect of social norms on tax compliance has a lower regression coefficient compared to tax knowledge and administrative sanctions. This suggests that, while social norms play an important role, other factors such as knowledge and administrative sanctions may be more effective in encouraging SMEs to comply with their tax obligations. Therefore, it is important for government policies to focus more on improving tax knowledge and ensuring consistent application of administrative sanctions.

4. CONCLUSIONS AND RECOMMENDATIONS

This study successfully identifies that social norms, tax awareness, and administrative sanctions significantly influence tax compliance among SMEs in Jakarta. The findings provide a better understanding of the SME sector, which is a crucial part of Indonesia's economy, and highlight the elements influencing taxpayer behavior in this field. Given the positive influence of these three variables, this study recommends that tax policies not only focus on the enforcement of sanctions but also emphasize strengthening tax education and socialization to improve SMEs' tax knowledge.

In addition, this study shows that social norms have a role in determining tax compliance behavior, although a somewhat smaller one than tax knowledge and administrative penalties. Therefore, fostering a tax-compliant culture supported by positive social norms is essential. The government and tax authorities are encouraged to design more holistic policies that include education, strict sanctions, and empowerment of social norms within the SME community.

A limitation of this study is the sample size, which is limited to SMEs in Jakarta, making it difficult to generalize the findings to other regions. There is a need for future research to expand the study to a larger sample size so that we may better understand the elements that influence small and medium-sized enterprise (SME) tax compliance and create policies that encourage SME involvement in national growth via taxes.

Acknowlegdement

Improving tax compliance among SMEs in Jakarta can be achieved through a combination of strengthening social norms, increasing tax knowledge, and ensuring fair and consistent application of administrative sanctions. The government should enhance tax education programs and ensure the implementation of policies that support compliance among SMEs.

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ROOM ICEBSH-ON-1
via Zoom Meeting

Session 2: Art & Design, Medicine, Economy & Business
Monday, 14th April 2025 (GMT +8)

Time	Paper ID	Paper Title	Author(s)	Institution
15.15 - 15.30	011	The Impact Of Glare On Students' Visual Comfort In Net Zero Energy School Building In Jakarta	Noeratri Andanwerti, Anastasia Cinthya Gani	Universitas Tarumanagara
15.30 - 15.45	024	Artificial Lighting In The Exhibition Room Of The Presidential Museum, Balai Kirti, Bogor City, West Java	Heru Budi Kusuma, Melissa Thanos, Luisa Octania Sutanto	Universitas Tarumanagara
15.45 - 16.00	014	The Role Of Social Norm, Tax Knowledge, And Administrative Sanctions In Enhancing Tax Compliance Of SMES	Michelle Kristian, Bryan Christover	Universitas Tarumanagara
16.00 - 16.15	003	Quantitative Analysis Of Hand Hygiene Using Lumigerm And Its Association With Handwashing Knowledge	Kezia Yemima Siallagan, Erick Sidarta, Arlends Chris	Universitas Tarumanagara

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April 14 - 15, 2025

TAINAN, TAIWAN

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WELCOMING MESSAGE

FROM THE CHAIRPERSON OF ICASTE 2025

Good morning, ladies and gentlemen.

On behalf of the organizing committee, it is my great pleasure to welcome you all to ICASTE 2025 (International Conference on Applied Science, Technology, and Engineering) hosted at Kun Shan University, Taiwan.

This year, Universitas Tarumanagara (UNTAR), in collaboration with our co-hosts Kun Shan University and INTI International University, is proud to organize these conferences, bringing together scholars, researchers, and professionals from diverse disciplines under a shared mission. With the theme "Accelerating Global Sustainable Development Through Higher Education," these conferences serve as a vital platform for discussing innovations, exchanging ideas, and fostering collaborations that contribute to sustainable global progress.

We extend our deepest gratitude to Prof. Dr. Ariawan Gunadi, S.H., M.H., Chairman of Tarumanagara Foundation, for his unwavering support; Prof. Dr. Tien-Shang Lee, President of Kun Shan University, for graciously hosting us at this esteemed institution; and Prof. Dr. Amad Sudiro, S.H., M.H., M.Kn., M.M., Rector of Universitas Tarumanagara, for his leadership in making this event a reality. Additionally, we appreciate Assoc. Prof. Dr. Hetty Karunia Tunjungsari, S.E., M.Si., Head of Research & Community Service Institute, for her dedication to advancing academic research and facilitating this conference.

We are privileged to have distinguished keynote speakers who will share their insights and expertise:
Prof. Dr. Ariawan Gunadi, S.H., M.H. – Chairman of Tarumanagara Foundation
Assoc. Prof. Chang-Lin Chuang, Ph.D. – Kun Shan University, Taiwan
Assoc. Prof. Dr. Chan Choon Kit – INTI International University, Malaysia

This year, we are proud to have received a total of 31 papers for ICASTE 2025 and 96 papers for ICEBSH 2025, demonstrating the enthusiasm and commitment of our participants in advancing knowledge and research across multiple fields.

We sincerely appreciate the contributions of all authors, presenters, and attendees from Indonesia, Malaysia, Taiwan, and beyond. Your participation enriches these conferences and strengthens our collective efforts to drive impactful research and global sustainable development.

We hope these conferences will provide valuable discussions, meaningful collaborations, and inspiring experiences. Wishing you all a productive and enjoyable conference.

Thank you.

Didi Widya Utama, S.T., M.T., Ph.D.
Chairperson of ICASTE 2025

FOREWORDS

FROM THE RECTOR OF UNIVERSITAS TARUMANAGARA

Ladies and gentlemen, esteemed colleagues, honoured partners, speakers, presenters, and all participants,

It is both a privilege and a pleasure to be here with all of you today at this esteemed international conference held at Kun Shan University (KSU) in the vibrant city of Tainan, Taiwan.

I would like to extend my heartfelt gratitude to our hosts especially for Professor Dr. Lee, Tien-Shang, The President of KSU for their warm welcome. I would also like to express my deepest thanks and appreciation to INTI International University, Malaysia, for their cooperation and collaboration as the co-host of this seminar.

This event brings together to dedicate our focus to one of the most pressing challenges of our time: “sustainable development.” The theme of this conferences, "Accelerating Global Sustainable Development Through Higher Education," resonates deeply with the core mission of our institutions: to educate, innovate, and inspire future generations to create a more equitable and sustainable world.

As we embark on this crucial dialogue, let us reflect on the transformative power of higher education. Universities have long been catalysts for change, shaping minds and equipping students with the knowledge and tools to address complex global issues. In these times of unprecedented environmental, economic, and social challenges, our role has become even more critical.

Sustainable development is not just a goal; it is a commitment to ensure that our economic and social growth occurs within the ecological limits of our planet. Achieving this requires a concerted effort across disciplines—collaborating not only within our institutions but also with governments, industries, and communities. By integrating sustainability into our curriculum, research, and community engagement program, higher education can lead the way in cultivating innovative solutions and fostering a culture of responsibility and resilience.

Over the next few days, I invite each of you to engage actively in our discussions. Together, we will have the opportunity to share successful strategies, explore partnerships, and generate new ideas that can propel our efforts forward. Let us leverage our collective expertise and experience to accelerate the progress toward a sustainable future.

In closing, I am excited about the insights that will emerge from our conversations here at KSU. Let us embrace this opportunity to collaborate, inspire, and ignite the passion for sustainable development within our academic institutions and beyond.

Thank you, and I am looking forward to the engaging exchanges we will share.

Prof. Dr. Amad Sudiro, S.H., M.H., M.Kn., M.M.
Rector of Universitas Tarumanagara

FOREWORDS

FROM THE PRESIDENT OF KUN SHAN UNIVERSITY

Dear distinguished guests,

It is my great pleasure to welcome you to the 2025 International Conference on Economics, Business, Social, and Humanities (ICEBSH) and the International Conference on Applied Science, Technology, and Engineering (ICASTE), jointly organized by Universitas Tarumanagara from Indonesia, Kun Shan University from Taiwan, and INTI International University from Malaysia.

This year's theme, "Accelerating Global Sustainable Development Through Higher Education," highlights the critical role of higher education institutions in shaping a more sustainable and interconnected world. As drivers of innovation, universities are uniquely positioned to address the pressing global challenges outlined in the Sustainable Development Goals (SDGs) through research and technology.

By bringing together ICEBSH and ICASTE, this event serves as a dynamic platform for interdisciplinary collaboration, allowing experts from diverse fields—ranging from economics and business to science and engineering—to exchange ideas and explore innovative solutions for a better future. The diversity of our participants and speakers brings a wealth of perspectives, which we believe will offer profound insights into the transformative potential of collaboration in research and technological advancement.

I would like to extend my sincere appreciation to the Universitas Tarumanagara Foundation Chairman, Prof. Dr. Ariawan Gunadi, S.H., M.H., and Rector, Prof. Dr. Amad Sudiro, S.H., M.H., M.Kn., M.M., for hosting this event and for their invaluable support in fostering collaboration between Kun Shan University and various Indonesian universities. I would also like to express my gratitude to INTI International University for co-hosting this conference and for their commitment to academic excellence and international cooperation.

Looking ahead, Kun Shan University remains committed to strengthening partnerships with academic institutions through a wide range of initiatives, including academic visits, joint lecturing programs, collaborative research, academic resource sharing, elite student exchanges, and more.

I would also like to thank all of our distinguished speakers for their valuable contributions and express my deep appreciation to the organizing committee for their dedication and tireless efforts in making this conference a success.

Let us move forward together in the spirit of collaboration, innovation, and global impact, and I wish you all a productive and inspiring conference.

Prof. Tien-Shang Lee D.B.A.
President of The University
Kun Shan University

TIME AND VENUE

The International Conference on Applied Science, Technology and Engineering will be held in hybrid (offline and online) with the following details:

Venue: Kun Shan University

No. 195 號, Kunda Rd, Yongkang District, Tainan City, Taiwan 710

Plenary Session : College of Creative Media C Building 2nd floor

Parallel Session : International Conference Hall, L Building 10th Floor

Date : 14-15th April 2025

Time : 08.30 – 17.45 WIB (GMT+8)

Join Zoom : https://us02web.zoom.us/j/82218028078?pwd=6JyflVUa1q5yuYxGOqKJnWTqXyslYw.1

Meeting ID : 822 1802 8078

Passcode : Untar65

SPEAKERS

Prof.Dr. Ariawan Gunadi, S.H., M.H.
(Universitas Tarumanagara, Indonesia)

Assoc. Prof. Chang-Lin Chuang, Ph.D.
(Kun Shan University, Taiwan)

Assoc. Prof. Dr. Chan Choon Kit
(INTI International University, Malaysia)

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Editorial Team

Template

(https://docs.google.com/document/d/10R34kw0HPVoH0jQ7ly6WSh7G7jsTwZXD/edit?usp=sharing&ouid=107347904265431167343&rtpof=true&sd=true)

PROFILE MENU

- Contact
- Editorial Team (/index.php/ijaste/about/editorialTeam)
- Focus and Scope (/index.php/ijaste/about#focusAndScope)
- Indexing

Platform & workflow by OJS / PKP

(https://journal.untar.ac.id/index.php/ijaste/about/aboutThisPublishingSystem)