

Program Book

ENTREPRENEURIAL CHALLENGES :

**Exploring Prospective Business to
Accelerate Economic Recovery**

18 NOVEMBER 2021

Organized by :

Management Department
Master of Management
Tarumanagara Center for
Entrepreneurial Studies

Co-Hosts :



Sponsored by :



TARZAN
PHOTO • BRIDAL



**Kampus
Merdeka**
INDONESIA JAYA

TABLE OF CONTENT

REPORT FROM THE COMMITTEE CHAIR ICEBM 2021	3
OPENING SPEECH FROM THE DEAN OF FACULTY OF ECONOMICS AND BUSINESS UNIVERSITAS TARUMANAGARA	5
OPENING SPEECH FROM THE RECTOR OF UNIVERSITAS TARUMANAGARA	7
VENUE	8
SPEAKERS	9
STEERING COMMITTEE	10
ORGANIZING COMMITTEE	10
SCIENTIFIC COMMITTEE	11
TOPICS AREA	12
CONFERENCE PROGRAM	15
BOOK OF ABSTRACT	29



Program Book
International Conference on Entrepreneurship and
Business Management
(ICEBM 2021)

UNTAR
JAKARTA – INDONESIA

REPORT FROM THE COMMITTEE CHAIR OF THE 10th ICEBM UNTAR 2021

Dear Honourable Guests,

Welcome to the 10th ICEBM.

The International Conference on Entrepreneurship and Business Management (ICEBM) has been held annually since 2012 and organized by the Faculty of Economics and Business, Universitas Tarumanagara. Due to the Covid-19 pandemic, this event is held via teleconference since 2020. We highly hope that in the coming years this activity will be held in better conditions.

As proverb says: *Mater artium necessitas* or necessity is the mother of invention. As an efforts against Covid-19, scientists have been struggling to discover the vaccine, while entrepreneurs and consumers doing many adjustments to survive. This strive seems to be successful, giving a glimmer of hope for the end of this pandemic. However, its effect will last for long. This crisis offer challenges and creating opportunities to explore. The surviving entrepreneurs want to yield a new vantage point to recover their businesses, in line with the government's efforts to boost the economic recovery. Therefore, the theme of the 10th ICEBM is "Entrepreneurial Challenges: Exploring Prospective Business to Accelerate Economic Recovery".

ICEBM aims to facilitate the exchange of knowledge and experience in the field of entrepreneurship, business, and management. This year, we have accepted more than 100 paper submissions from Indonesia, Taiwan, Malaysia, Philippines, Singapore, Australia, and Canada. Each of submitted papers have undergone a double-blinded review process by The ICEBM Scientific Committee consisting of 24 reviewers coming from 9 different academic institutions and 5 countries. A total of 88 papers were accepted. These papers will be published in the Conference Proceedings and will be submitted for further indexation to Web of Science (WoS) from Atlantis Press.

So far, we have establishing good cooperation with many universities in South East Asia. In the 10th ICEBM, our Co-Hosts are Kun Shan University (Taiwan), Tunku Abdul Rahman University College (Malaysia), Trisakti School of Management, Universitas Prof. Dr. Moestopo (Beragama) and Universitas Mpu Tantular. Moreover, this conference is also sponsored by Tarzan Photo and Bank Rakyat Indonesia (BRI).

Last but not least, thank you very much for such wonderful contributions from all parties who have been supporting this event:

- To our Keynote Speaker: Mr. M. Lutfi (Minister of Trade, The Republic of Indonesia)
- Plenary Speakers,
- Co-Hosts, Sponsors,
- Rector of Universitas Tarumanagara
- Dean and Management Head of Economic Faculty, Universitas Tarumanagara.
- Organizing Committee,
- Presenters, Moderators, Participants, and Students.

As Dalai Lama said: Whenever there is a challenge, there is also an opportunity to face it. So, let's face this challenging world and get vantage of it.

We wish you having an inspiring conference.
Thank you.

Committee Chair
Dr. Miharni Tjokrosaputro

OPENING SPEECH FROM THE DEAN OF FACULTY OF ECONOMICS AND BUSINESS UNIVERSITAS TARUMANAGARA

Agile & Resilient: A Mantra for Recovery

Our honorable Guests,

Mr. M. Lutfi, Minister of Trade, Republic of Indonesia

Prof. Agustinus Purna Irawan, Rector of Universitas Tarumanagara

Dr. Jeetendra Vaswani, Faculty of Business and Management, St. Paul University, Manila, Philippines

Mr. Henky Prihatna, Director of Northstar Group

Dr. Ir. Heru Dewanto, IPU ACPE, President of PII

Dear Distinguished Presenters and All Participants,

Thanks God for giving us good health in the middle of Covid-19 disaster, that we can meet together in a friendly environment through this virtual world. Ladies and Gentlemen, welcome and thank you very much for your attendance in a prestigious event of the 10th International Conference on Entrepreneurship and Business Management (10th ICEBM) hosted by The Faculty of Economics & Business, Universitas Tarumanagara. Warm greeting from me to all of you.

Thanks a lot, I have to say to the Committee of 10th ICEBM for their hard-working spirits and good arrangement, that make this event held successfully. Thank you very much also for big contribution from our best friends, all of Co-Hosts: Kun Shan University, Tunku Abdul Rahman University & College (TAR UC), Universitas Prof. Dr. Moestopo (Beragama), Trisakti School of Management (TSM), and Universitas Mpu Tantular (UMT). Thank you very much also goes to our sponsors, Tarzan Foto. And also thanks a lot to all of you as ICEBM 2021 Presenters and Participants. Hopefully, all of us could take the advantage of this event.

For the time being, the 10th ICEBM proposes the theme: Entrepreneurial Challenges: Exploring Prospective Business to Accelerate Economic Recovery. I think most of us agree if I say that this theme is good and relevant with the current situation, that all over the world is still facing the Covid-19 Pandemic, although there is already a recovery signal.

Now, the important question is how to envision the recovery, even to accelerate its speed. Entrepreneurs and CEOs must take part as active participants in this critical moment. I'm sure that everybody agrees, but the problem is: How can we take action? Almost agreed by all parties, there are two words that can be a mantra to surf the business landscape in this post Covid-19 Pandemic era. Those two words are Agile and Resilient. These words have been used in many professional fields, such as Agile & Resilient Investment Management Alternative, Agile & Resilient Organization, Agile & Resilient Leadership, Agile & Resilient Supply Chain, and many more.

Furthermore, each profession has outlined the agile & resilient mantra in its work-related creed. In Investment Management profession, for example, agile & resilient is formulated into eight themes, namely attracting and retaining talent, embracing a new reality, smart sourcing, innovating the IT environment, returning to the office, investors relations 2.0, driving for efficiency, and planning for the future. In the organization, it is translated into five trademarks, which consist of strategy, structure, process, people, and technology. Then in

leadership, three characters were introduced, namely having a clear sense of reality, holding a deep belief that life is meaningful, and having a talent to improvise.

Of course, other professions have their own formulations of agile and resilient behavior that have become their mantra. What is needed now is to prepare for the coming wave of recovery. The preparation can be done by internalizing the agile and resilient behavior in our daily lives.

I hope that this conference can explore many other great ideas to promote new ways to recover from business destruction during this Covid-19 Pandemic.

Have a nice conference to all of you. Thank you very much.

Have a nice conference. Thank you very much.

Dean of Faculty of Economics and Business
Dr. Sawidji Widoatmodjo

OPENING SPEECH FROM THE RECTOR OF UNIVERSITAS TARUMANAGARA

Good Morning ladies and gentlemen. Thank you for your warm welcome. I am delighted to be here today among such distinguished guests from so many organizations. I would also like to say a special thank you to our hosts, for their kindness and hospitality in supporting and hosting the International Conference on Entrepreneurship and Business Management (ICEBM 2021). As we all know, the goal of this conference is to provide a forum that facilitates the exchange of knowledge and experience of both practitioners and academics in the field of Entrepreneurship and Business Management.

Over the coming few days we will all have the opportunity to share our ideas on a broad range of issues regarding business and entrepreneurship. Many studies have shown that in addition to culture, education also plays a significant role in fostering entrepreneurial activity.

I strongly believe that through local capacity building and international exchanges and collaboration, we can develop university graduates with the knowledge and confidence to become business leaders. Although universities compete among each other to attract the best professors, the best students, and greatest financial support, collaboration will also be necessary for establishing support frameworks for start-up businesses that can compete both regionally and globally. Entrepreneurship is the capacity and willingness to start new business ventures. It is characterised by innovation and risk taking and is essential to a nation's ability to compete in the global marketplace.

I would like to take this opportunity to extend my appreciation to the following institutions. Firstly, this year's conference becomes special due to the support from our plenary speakers who come from various institutions. We are thankful for your willingness to share your insight about entrepreneurship and business. Secondly, our gratitude goes to our co-host and sponsors for their support and contribution.

I also sincerely thank the organizing committee for their hard work and dedication, making this internationally reputable conference realizable. I would like to express my gratitude for the presence of distinguished speakers, authors, reviewers, and a number of active participants from several countries.

Just before I finish my opening remarks, I would like to express my desire for collaboration between Universitas Tarumanagara, and other institutions in a range of areas including academic visits, joint teaching programs, joint research activities, exchange of academic materials, exchange of undergraduate and graduate students, and any other areas that could be of mutual benefit. We are open for collaboration.

So ladies and gentleman, thank you for giving me this opportunity to address you all, and once again welcome to this international conference on entrepreneurship and business management. I am looking forward to a very productive few days. Thank you

Rector

Prof. Dr. Ir. Agustinus Purna Irawan, IPU, ASEAN Eng.

VENUE

Conference held on November 18th , 2021, at:

Conference Venue:

Universitas Tarumanagara

Jl. Letjen S. Parman No. 1

Jakarta Barat 11440, Indonesia

Phone: +62 21 569 58 723 (Hunting)

+62 811 7579 727 (Whatsapp)

SPEAKERS

KEYNOTE SPEAKER

Mr. M. Lutfi

Minister of Trade, Republic of Indonesia

PLENARY SPEAKERS

Dr. Ir. Heru Dewanto, IPU, ACPE

President of PII

Dr. Jeetendra Vaswani

Faculty, College of Business and Management St. Paul University Manila, Philippines

Mr. Henky Prihatna

Director of Northstar Group

STEERING COMMITTEE

Prof. Dr. Ir. Agustinus Purna Irawan

Dr. Sawidji Widodoatmodjo

Dr. Indra Widjaja

Jap Tji Beng, Ph.D.

Dr. Keni

ORGANIZING COMMITTEE

Chairperson	:	Dr. Miharni Tjokrosaputro
Secretary	:	Dra. Ida Puspitowati, M.E Halim Putera Siswanto, S.E., M.M
Tresurer	:	Dra. Nur Hidayah, M.M
Program	:	Dra. Paula Tjatoerwidya Anggarina, M.M Rorlen, S.E., M.M
Publication and Website	:	A.R. Johnsen F
Proceeding	:	Dr. Keni Dr. Hetty Karunia Tunjungsari Ary Satria Pamungkas, S.E., M.M
Logistic	:	Mei Ie, S.E., M.M Dra. Thea Herawati Rahardjo, M.M
Sponsorship	:	Herlina Budiono, S.E., M.M

SCIENTIFIC COMMITTEE

Dr. Tsai Shieunt Han	: Kun Shan University, Taiwan
Dr. Cheng-Lung Li	: Kun Shan University, Taiwan
Dr. Chen Yi-Chang	: Kun Shan University, Taiwan
Dr. Kwek Choon Ling	: TAR UC, Malaysia
Dr. Elishia Loo Po-Lynn	: TAR UC, Malaysia
Dr. Rajendran Muthuveloo	: Universiti Sains Malaysia, Malaysia
Dr. Teoh Ai Ping	: Universiti Sains Malaysia, Malaysia
Lin Tian, Ph.D	: Fudan University, Vietnam
Lanie M. Santos, Ph.D.	: De La Salle Lipa
Dr. Michael Adhi Nugroho	: Universitas Prof. Dr. Moestopo (Beragama), Indonesia
Dr. Chairy	: President University, Indonesia
Dr. Aulia Danibrata	: Trisakti School of Management, Indonesia
Dr. Maris Agung Triandewo	: Trisakti School of Management, Indonesia
Dr. Vita Briliana	: Trisakti School of Management, Indonesia
Dr. Klemens Wedanaji Prasastyo	: Trisakti School of Management, Indonesia
Dr. Tjhai Fung Jin	: Trisakti School of Management, Indonesia
Prof. Dr. Agustinus Purna Irawan	: Universitas Tarumanagara, Indonesia
Prof. Dr. Carunia Mulya Firdausy	: Universitas Tarumanagara, Indonesia
Dr. Cokki	: Universitas Tarumanagara, Indonesia
Dr. Indra Widjaja	: Universitas Tarumanagara, Indonesia
Dr. Keni	: Universitas Tarumanagara, Indonesia
Dr. Miharni Tjokrosaputro	: Universitas Tarumanagara, Indonesia
Dr. Hetty Karunia Tunjungsari	: Universitas Tarumanagara, Indonesia
Dr. Herlin Tundjung Setijaningsih	: Universitas Tarumanagara, Indonesia

TOPICS AREA

Entrepreneurship:

Artpreneurship
Business Ethics and Entrepreneurship Ethics
Corporate and Strategic Entrepreneurship
Entrepreneurship Education
Entrepreneurial Universities
Entrepreneurship and Growth
Entrepreneurial Finance and Venture Capital
Entrepreneurship and Regional Development
Entrepreneurship and Governmental Support
Entrepreneurship and Intellectual Property
Entrepreneurial Culture
Entrepreneurship and Gender
Entrepreneurial Learning and Communities Practice
Entrepreneurship and Ethics Minorities
Entrepreneurship and Sustainability
Entrepreneurial Finance
Entrepreneurial Marketing
Family Business
Franchising
Green Entrepreneurship
Innovation and Technological Entrepreneurship
International Entrepreneurship
Social and Community Entrepreneurship
Social Entrepreneurship
Sustainable Entrepreneurship
Technopreneurship
The Psychology of Entrepreneurship
Women Entrepreneurship

Business and Management:

Advertising Management
Accounting
Auditing
Brand Management
Business Intelligence
Business Statistics
Business Performance Management
Business Education
Business Ethics
Business Law
Consumer Behavior
Change Management
Communications Management

Corporate Governance
Cost Management
Decision Sciences
Destination Marketing
Human Resource Management
Industrial Engineering
International Business
Informational Systems
Information Technology Management
Leadership
Management Science
Management Information Systems
Manufacturing Engineering
Marketing
Marketing Research
Marketing Strategy
New Product Development
Organizational Behavior
Organizational Communication
Operations Research
Public Relations
Product Management
Resource Management
Strategic Management
Stress Management
Supply Chain Management
Systems Thinking
Systems Management
Taxation
Time Management
Total Quality Management

Entrepreneurship in Tourism and Hospitality Industry

Architecture, Tourism and Sustainable Development
Artisan, Cultural and Tourism Entrepreneurship
Community Tourism Entrepreneurship
Consumer Behavior in Tourism
Consumer Psychology of Tourism, Hospitality and Leisure
Communication in the Tourism and Hospitality Industry
Economic Efficiency of Tourism Industry
Entrepreneurship in Tourism Industry
Entrepreneurship and The Rural Tourism Industry
Entrepreneurship and Sustainable Tourism
Entrepreneurship on Innovative Tourism
Food Tourism
Gastronomy and Creative Entrepreneurship
Global Tourism Industry

Health and Medical Tourism
Hospitality Entrepreneurship
Indigenous Entrepreneurship and Tourism Development
Industry, Tourism and Investment
Migration and Tourism Entrepreneurship
Rural Tourism and Art Entrepreneurship
Psychology and Tourism Management
Psychology of Happiness and Tourism
Social Media, Tourism and Entrepreneurship
SMEs and Tourism
The Use of Information Technology in Tourism Industry
Tourism and Entrepreneurship
Tourism Enterprise, Entrepreneur and Entrepreneurship
Tourism and Entrepreneurship in Hospitality Industry
Tourism Culture and Communication
Tourism Entrepreneurship and Social Capital
Transportation in Tourism

The Effects of External Audit, Independent Commissioner, and Firm Size on Earnings Management (A Study Among Manufacturing Companies Listed in The Indonesia Stock Exchange During 2017-2019)

Michelle Kristian T^{1,*} Halim Putera Siswanto¹
 { *Corresponding author. Email: michellek@fe.untar.ac.id }

Faculty of Economics and Business, Universitas Tarumanagara, Jakarta, 11470, Indonesia¹

Abstract. The research' s objective was to examine the effect of external audit variables, independent commissioners, and company size on the earnings quality of manufacturing companies for the period 2017-2019. Discretionary accruals are taken as a proxy for earnings quality because discretionary accruals are components of accruals that can be regulated and engineered according to managerial policies so that they have a direct impact on earnings quality. The sample of this study amounted to 181 data. The data was obtained using the Statistical Package for the Social (SPSS) software for Windows version 22.0, The results'research are external audit has significant effect on earnings quality. Independent commissioners have no significant effect on earnings quality. Firm size also has no significant effect on earnings quality.

Keywords: External audit, independent commissioner, firm size, earnings management

Factors Affecting Cash Holding in Manufacturing Companies

Agustin Ekadjaja^{1,*} Halim Putera Siswanto¹ Agselia Agselia¹
 { *Corresponding author. Email: agustine@fe.untar.ac.id }

Faculty of Economics and Business, Universitas Tarumanagara, Jakarta, 11470, Indonesia¹

Abstract. The focus of this research is to gather data on the effects of profitability, firm size, leverage, and capital expenditure on cash holding. In this study, 34 manufacturers listed on IDX from 2016 to 2018 were chosen using a purposive sample strategy. Secondary data in the form of financial statements was utilized. Data analysis was performed with descriptive statistics and hypothesis testing with data panel regression analysis using Eviews version 10. The results of this research are firm size has no significant effect towards cash holding, meanwhile leverage and capital expenditure has negative and significant effect towards cash holding, and for profitability it has positive and significant effect towards cash holding. It is suggested that the study be extended, that other independent variables be added, and that different proxy be used in future research.

Keywords: Profitability, firm size, leverage, capital expenditure, cash holding

Jakarta, November 13th, 2021

Attention to :

The Author(s) of Paper **ID 56**

FULL PAPER ACCEPTANCE NOTIFICATION

Reference Number : 069A - ICEBM X / EXT / UNTAR / XI / 2021

Dear Mr/Ms. : Michelle Kristian T. and Halim Putera Siswanto

Thank you for your paper submission. The Scientific Committee has finished reviewing your paper entitled **"The Effects of External Audit, Independent Commissioner, and Firm Size on Earnings Management (A Study on Some Manufacturing Companies Listed in Indonesia Stock Exchange during 2017-2019)"** and now we are pleased to inform you that your submitted full paper is **ACCEPTED** for oral presentation in The Tenth ICEBM 2021, at Universitas Tarumanagara, Jakarta - Indonesia, via teleconference. This Paper will be electronically published in the ICEBM 2021 Proceeding, after being reviewed and approved by our Publisher (Atlantis Press). Hence, please improve your manuscript based on our Reviewers' comments and suggestions if available (Please see the **Appendix** on page 2).

In order to avoid unnecessary delay, please be informed that your revised full paper should be returned to our official e-mail address : secretariat@icebm.untar.ac.id by **November 16th, 2021**.

Thank you very much for your attention and cooperation. We look forward to your virtual attendance in the conference to present your paper.

The ICEBM X 2021
Conference Chairperson



ICEBM

Dr. Miharni Tjokrosaputro, S.E., M.M.

Conference Office :

The Committee of ICEBM 2021
Universitas Tarumanagara
Faculty of Economics and Business
Jl. Tanjung Duren Utara No. 1,
West Jakarta – 11470, Indonesia



<http://icebm.untar.ac.id/>



secretariat@icebm.untar.ac.id

=====

Appendix for Paper ID 56 :

1. Title: The title is too long. Maximum contains 15 words only.
 2. Abstract: The reason for discretionary accruals as a proxy is removed only.
 3. Introduction: Please describe the purpose and benefits of this research.
 4. Literature Review: Please describe the selected grand theory.
 5. Hypothesis Formulation: Please describe the theory of hypothesis development by analyzing the grand theory, reflecting the proxies of each variable, supported by references. The hypothesis must have a research direction.
 6. The image of research model (framework) is based on hypothesis.
 7. Method: Please describe the criteria for selecting the sample. Write a proxy for each variable (can be created in a table). Please describe the data analysis method.
 8. Analysis and Discussion: Please describe the narrative for each data processing output, as in the statistical descriptive output.
 9. Conclusions: The conclusion must answer the formulation of the problem or hypothesis.
- =====



Certificate of Appreciation



THE ORGANIZING COMMITTEE OF
The Tenth International Conference
on Entrepreneurship and Business Management

ENTREPRENEURIAL CHALLENGES: Exploring Prospective Business to Accelerate Economic Recovery

18 NOVEMBER 2021

IS PLEASED TO CERTIFY THAT

Michelle Kristian

HAS FULLY PARTICIPATED IN THE CONFERENCE AS

PARTICIPANT

DR. SAWIDJI WIDOATMODJO
DEAN OF FACULTY OF ECONOMICS AND BUSINESS



DR. MINARNI TJOKROSAPUTRO
CONFERENCE CHAIR



PENUGASAN

Nomor : 1146-D/2887/FE-UNTAR/XII/2020

Sehubungan dengan surat Ketua Jurusan Manajemen Nomor: 544-KJA/2883/FE-UNTAR/XII/2020, Perihal : Permohonan Penugasan sebagai Pemakalah ICEBM Ke-9 Tahun 202, dengan ini Pimpinan Fakultas Ekonomi dan Bisnis Universitas Tarumanagara menugaskan :

NAMA PEMAKALAH	JUDUL MAKALAH
Ardiansyah Rasyid	Family Firm and Capital Expenditure
1. Elizabeth Sugiarto D 2. Estralita Trisnawati 3. M.F Djeni Indrajati	Accounting Educators' Perceptions of Integrated Reporting
1. Estralita Trisnawati 2. Elizabeth Sugiarto D 3. M.F Djeni Indrajati	The Effect of Irregularities Accounting Toward Tax Aggressiveness Before and After the Tax Amnesty
1. Khairina Natsir 2. Nurainun Bangun	The Role of Intellectual Capital in Increasing Company Value with Profitability as an Intervening Variable
1. Andreas B. Daryatno 2. Linda Santioso	Factors That Influence Tax Compliance (Empirical Study of Individual Taxpayers who have Free Jobs in West Jakarta)
1. Henryanto Wijaya 2. Hadi Cahyadi	Factors That Affect Financial Performance of Family Manufacturing Companies on the IDX
Elsa Imelda	Financing Decision as A Mediating Variable between Capital Structure and Firm Performance
1. Estralita Trisnawati 2. Herlina Budiono	Tax Saving Components on Tax Disclosures

NAMA PEMAKALAH	JUDUL MAKALAH
1. Merry Susanti 2. I Cenik Ardhana 3. Sufiyati 4. Sofia Prima Dewi	The Impact of Implementation of IFRS 16 (PSAK 73) on Key Financial Ratios: Evidence from Indonesia
1. Syanti Dewi 2. Widyasari 3. Nataherwin	Perception of Individual Taxpayers in Jakarta Towards Tax Compliance with Tax Attitude as Moderating Variable
Hendro Lukman	The Effect of Financial Performance and Intellectual Capital on The Firm Value with Corporate Social Responsibility Mediation on Banking
1. Susanto Salim 2. Halim Putera Siswanto 3. Henryanto Wijaya	Factors Affecting Financial Shenanigans in the Perspective of Fraud Triangle (An Empirical Study Among Manufacturing Companies Listed in Indonesia Stock Exchange)
1. Michelle Kristian 2. Halim Putera Siswanto	The Effect of Audit Committee Size, Independent Commissioner Size, and Shareholder Equity Ratio on Financial Distress (A Study on Public Companies in Manufacturing Sector Listed in IDX during 2015- 2017)
1. Jonnardi 2. Nuryasman MN	Periodic Revenue Fluctuation Among Listed Companies in Property and Real Estate Sub-Sector in Indonesia Stock Exchange
Rousilita Suhendah	TQM, Entrepreneurial Orientation, Innovation and Organizational Performance in Indonesian Palm Oil Industries

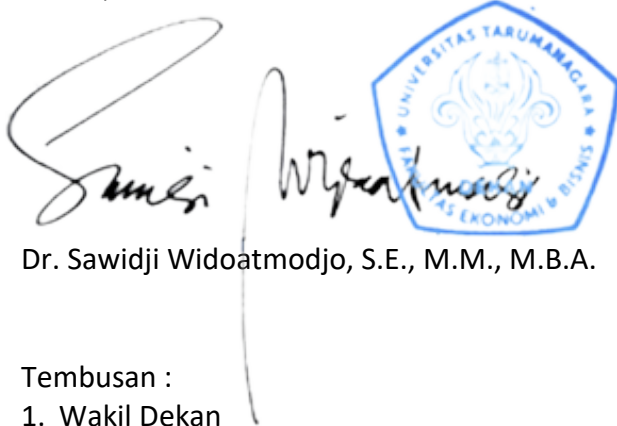
Sebagai Pemakalah dalam kegiatan **Konferensi Internasional : *The Ninth International Conference on Entrepreneurship and Business Management (ICEBM 9) 2020***, yang telah diselenggarakan oleh Jurusan Manajemen FEB Universitas Tarumanagara pada :

Hari/Tanggal : Kamis, 19 November 2020
 Waktu : Pukul 09.00-17.00 WIB
 Tempat : Zoom Meeting

Demikian penugasan dibuat untuk dilaksanakan sebaik-baiknya dengan penuh tanggung jawab.

23 Desember 2020

Dekan,

The image shows a handwritten signature in black ink, which appears to read "Sawidji Widoatmodjo". To the right of the signature is a blue circular official stamp. The stamp contains the text "UNIVERSITAS TARUMANAGARA" at the top and "FAKULTAS EKONOMI & BISNIS" at the bottom, surrounding a central emblem.

Dr. Sawidji Widoatmodjo, S.E., M.M., M.B.A.

Tembusan :

1. Wakil Dekan
2. Kajur. Manajemen
3. Kaprodi. S1 Manajemen
4. Kabag. Tata Usaha