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Editor's Introduction

Assalamu'alaikum Wr. Wb.

All praise and gratitude we pray to Allah SWT because of His blessings, mercy, taufiq, and guidance, Jurnal MANDIRI: Ilmu Pengetahuan, Seni, dan Teknologi, can be published again. Eighteenth Edition, for issue Vol. 9, No. 2, December 2025, of course it is very proud and happy for us as managers.

Alhamdulillah, based on the Decree of the Director General of Strengthening Research and Development of the Ministry of Research, Technology and Higher Education of the Republic of Indonesia, Number 36/E/Kpt/2019 concerning the Scientific Journal Accreditation Ranking Period VII of 2019 as of December 13, 2019, starting from Vol. 3, No. 1, June 2019, Jurnal MANDIRI Accreditation rose to SINTA 4 rank.

Then based on the Decree of the Directorate General of Higher Education, Research, and Technology of the Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia Number: 230/E/KPT/2022 concerning the Accreditation Ranking of Scientific Journals for Period IV of 2022, dated December 30, 2022, the MANDIRI Journal again received SINTA 4 Ranking Accreditation starting from Volume 6 Number 1 of 2022 to Volume 10 Number 2 of 2026.

As for the coverage in the Jurnal MANDIRI: Ilmu Pengetahuan, Seni, dan Teknologi, these are ideas or ideas as well as the results of studies and scientific works both originating from research and community service with the aim of advancing science, art, and technology. In addition, the existence of this journal is expected to be a means for improving the competence of lecturers and also as an alternative for the general public in publishing their work.

We realize, in this eighteenth edition publication, there are still many shortcomings. For this reason, we welcome criticism and suggestions for improvement in the next edition. Criticisms and suggestions can be sent to the editorial address of Jurnal MANDIRI.

In closing, we invite Mr/Mrs/Mr. to be able to fill out this journal. Thanks and happy reading.

Wassalamu'alaikum Wr. Wb.

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Analysis of the Impact of Sustainability Report Disclosure on the Company's Financial Performance

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Abstract

This study examines the influence of economic, social, and environmental performance disclosures in Sustainability Reports on financial performance (Return on Assets (ROA) and Return on Equity (ROE)) in a sample of listed banking companies that use GRI standards in their sustainability reports, for the period 2022-2024. Using a quantitative approach with secondary data and panel data regression analysis, the independent variables are the Economic Disclosure Index (ECDI), Social Disclosure Index (SODI), and Environmental Disclosure Index (ENDI) based on GRI Standards 2021. The results show that the disclosure of Sustainability Reports simultaneously has a significant effect on both ROA and ROE. However, partially, only economic performance disclosure (ECDI) has a significant positive effect on ROA and ROE, while social performance disclosure (SODI) and environmental performance disclosure (ENDI) do not have a significant effect on either ROA or ROE. The firm size variable as a control has a significant positive effect on ROA and ROE. This study concludes that comprehensive disclosure in Sustainability Reports collectively contributes to the increase in ROA and ROE, supporting Legitimacy Theory.

Keywords: Sustainability Report, Financial Performance, Return on Assets

INTRODUCTION

The ever-evolving complexity of the international business environment requires companies to expand their focus from simply pursuing economic profits to integrating social and environmental sustainability aspects in every operational activity. This phenomenon reflects a shift from the traditional approach of measuring success only through financial reporting to a more holistic concept, which is the triple bottom line that includes three main pillars: profit,

people, and planet. This shift is increasingly important as investors and consumers have higher expectations of corporate social responsibility and environmental sustainability (Syahril, 2019). In the face of these challenges, many companies are now adopting the triple bottom line as a more comprehensive framework for evaluating their performance. Profit is no longer the only measure of success, but it is also balanced by concern for social and environmental impact. People, which refers to the social impact of a company,

requires them to pay attention to the welfare of employees, workers' rights, and contribution to the development of the society around them. Companies should provide added value to the wider community as well as to their shareholders by ensuring that every policy they implement helps the community (Alowais, 2024).

Furthermore, the planetary aspect becomes very important in the context of environmental sustainability. Companies are supposed to operate in an environmentally friendly manner, minimize carbon footprint, control waste, and make the best use of available resources. This is not only to meet existing regulations, but also to answer the demands of consumers and investors who are increasingly concerned about environmental issues. Good environmental management will improve the company's reputation, as well as provide long-term benefits that are not only financially profitable, but also support the sustainability of the planet.

With the increasing awareness of the importance of sustainability, sustainability reports are becoming an important tool for companies to demonstrate transparency and accountability to these three pillars. These reports allow companies to communicate their commitment to maintaining a balance between profit, people, and the planet, as well as provide the information stakeholders need to make smarter, more sustainable decisions. Thus, sustainability is not just a business's social obligation but also a key component in building the company's long-term value.

At the same time, companies listed on the Indonesia Stock Exchange (IDX) are beginning to understand the importance of sustainability reports in demonstrating their dedication to economic, social, and environmental sustainability. These sustainability reports help companies build credibility and trust with stakeholders, such as investors and customers, in addition to demonstrating their performance (PwC Indonesia, 2023).

According to records published by the Indonesia Stock Exchange, throughout 2024 there are 873 listed entities that have reported their sustainability documents for the 2023 period.

This figure reflects 97% of all companies listed on the IDX. This sustainability reporting obligation is based on the regulations contained in POJK Number POJK No. 51 /POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies, and is strengthened by OJK Circular Letter Number 16/SEOJK.04/2021 which regulates the Form and Content of Annual Reports of Issuers or Public Companies (Jefry, 2025).

The relationship between Sustainability Report Disclosure (SRD) and Financial Performance (FP) remains complex and inconclusive in existing academic literature. On one hand, several studies affirm a positive link. Rizkia (2020) and Arisman and Nuzul (2018) both concluded that SRD positively and significantly impacts FP, particularly by enhancing company reputation and stakeholder trust. Similarly, within the banking sector, Nurhalim (2020) reported that SRD positively influences financial performance. These findings suggest that transparent ESG practices are recognized and rewarded by the market. However, a contrasting perspective exists. Widyaningdyah (2019) found that while SRD might be correlated with company attributes, its effect on FP was statistically not significant. This view is further supported by Fadhiah (2018), whose research indicated that CSR disclosure also did not show a significant influence on financial performance. These contrasting outcomes highlight that the conversion of social and environmental transparency into measurable financial success metrics (like ROA and ROE) remains highly contextual and requires further investigation.

A number of studies present a variety of findings on how sustainability reporting affects financial performance. For example, research by Tirsa Anisa Wartabone states that although companies that disclose sustainability reports can gain reputational benefits, this does not necessarily translate directly into significant improvements in financial performance (Wartabone, 2023). This shows that there are inconsistencies in the literature regarding the impact of sustainability disclosures on financial performance, which

makes this topic still need further research.

Current research indicates that the disclosure of financially relevant sustainability reports provides a positive perception of a company's financial performance. A study conducted (Jajang, 2023) on 12 Indonesian Islamic banks in the 2018–2020 period revealed that sustainability disclosures had a positive and significant effect on ROE and *Earnings per Share* (EPS), although they did not show a significant influence on *Return on Assets* (ROA).

The study's findings show that while giving stakeholders access to sustainability reports can improve their opinion of the business, the impact on financial success as defined by ROA and ROE is still different. Thus, additional research is needed to determine the elements that influence the relationship between sustainability disclosure and financial performance. This study applied control variables, specifically firm *size*, to limit the impact of external variables that may have an impact on financial performance. This allows for a more precise and targeted examination of the relationship between sustainability disclosure and financial performance.

These divergences of findings suggest that more thorough and contextual research is still needed to fully understand the relationship between sustainability disclosures and financial performance. Referring to this, the purpose of this study is to further research how business financial performance is affected by sustainability report disclosure. The findings of this study are expected to broaden our understanding of the relationship between social and environmental transparency and corporate financial success in the Indonesian capital market. Therefore, the researcher wanted to conduct a study called "Analysis of the Impact of Sustainability Report Disclosure on Financial Performance" to fill gaps in the literature and improve the scientific discourse on sustainability and finance subjects.

METHODS

This research is a quantitative research that aims to collect and analyze data systematically using statistical tests. The main purpose of this study is to test the influence of *sustainability report*, with company size as a control variable on banking financial performance for the 2022-2024 period. To conduct this study, the authors collected financial and sustainability data from banking companies listed on the Indonesia Stock Exchange (IDX). These documents were obtained through the company's official website as well as publications from the Indonesia Stock Exchange website. Purposive sampling techniques were used in this study to determine the research sample. The research population consists of 47 banking companies listed on the Indonesia Stock Exchange (IDX). Of these, 20 companies do not use the Global Reporting Initiative (GRI) standards or do not report the content of the GRI index in their sustainability reports during the 2022-2024 period (Sugiyono, 2020).

RESULTS

Determination of panel data estimation model

Specification test with chow test model

The Chow test is used to determine the most suitable model between *the Fixed Effect Model* and *the Common Effect Model*, The hypotheses used in this test are:

H_0 : probability value $> 0.05 \rightarrow$ *Common Effect Model*

H_1 : probability value $< 0.05 \rightarrow$ *Fixed Effect Model*

If the test results show that H_0 is accepted, then the model used is CEM and the next test is carried out with the Lagrange Multiplier Test. Conversely, if H_0 is rejected, then FEM becomes the selected model and will be passed on to the Hausman Test. The following are the results of the Chou Test:

Table 1. Chou Y1 test

Redundant Fixed Effects

Tests Equation : Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	13.305278	(26,50)	0.0000
Cross-section Chi-square	167.607846	26	0.0000

Source: Eviews, Data diolah, 2025.

Table 2. Chou Y2 test

Redundant Fixed Effects Tests

Equation : Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	15.436846	(26,50)	0.0000
Cross-section Chi-square	178.219264	26	0.0000

Source: Eviews, Data diolah, 2025.

Based on the results of the specification test using the Chow test, it is known that the chi-square probability value of both models is < 0.05 , which means that H1 is accepted. Therefore, the chosen model is a fixed effect. Furthermore, a Hausman test is needed to determine whether a more appropriate fixed effect or random effect model is used.

Specification test with hausman test model

The Hausman test aims to determine the best model between *the Fixed Effect Model* and *the Random Effect Model*. The hypothesis on this test is:

H_0 : probability value $> 0.05 \rightarrow$ *Random Effect Model*

H_1 : probability value $< 0.05 \rightarrow$ *Fixed Effect Model*

If H_0 is accepted, then REM is used as the best model. However, if H_0 is rejected, then FEM is chosen to be used in regression analysis. Here are the results of the thirist test:

Table 3. Hausman Y1 test

Test	Chi-Sq.	d.f.	Prob.
Summary			
Cross-section Chi-square	1.719988	4	0.7871

Source: Eviews, Data diolah, 2025.

Table 4. Hausman Y2 test

Test	Chi-Sq.	d.f.	Prob.
Summary			
Cross-section Chi-square	1.699592	4	0.7908

Source: Eviews, Data diolah, 2025.

Based on the results of the specification test using the Hausman test, it is known that the chi-square probability value of both models is > 0.05 . Therefore, the chosen model is a random effect model. Furthermore, a Lagrange Multiplier test is needed to determine whether a more appropriate

common effect or random effect model is used. Specification test with lagrange multiplier test model

The Lagrange Multiplier Test (LM Test) or Breusch-Pagan Test is a statistical test used to choose between a Common Effect Model and a Random Effect Model. The zero hypothesis (H0) in this test states that there are no individual effects or *random component errors* (in favor of the Common Effect), while the alternative hypothesis (H1) states that there is a random individual effect (in favor of the Random Effect).

In this stage of panel model selection, the Lagrange Multiplier Test is no longer relevant to be interpreted or used as a basis for decision-making. This is because based on the results of the previous Chow Test and Hausman Test, the Fixed Effect Model has been proven to be the most suitable and consistent model for this study.

The Chow Test has eliminated the Common Effect Model, and the Hausman Test has eliminated the Fixed Effect Model. Therefore, the interpretation of the results of the Lagrange Multiplier Test is necessary to determine the selected model between the common effect model and the random effect model.

The value of the two cross-section models in this study < 0.05 , so the selected model is the REM model.

Classic assumption test

Multicollinearity test

The multicollinearity test aims to detect whether there is a high or perfect correlation between independent variables in the regression model. Multicollinearity can cause the estimation of regression coefficients to be unstable, the standard of error large, and the difficulty of identifying the influence of each independent variable separately.

To ensure the absence of serious multicollinearity, testing was carried out using Variance Inflation Factor (VIF) and Tolerance values. The VIF value measures how much the variance of the regression coefficient is magnified due to the presence of multicollinearity. The general criteria used are as follows:

1. If the VIF value is greater than 10, then there is a serious multicollinearity problem in the model.
2. If the VIF value is less than 10, then the model is declared free of multicollinearity problems.

In addition to VIF, the Tolerance value is also

Table 5. LM Y1 test

	Test Hypothesis		
	Cross-section	Time	Both
Breusch - Pagan	50.89169 (0.0000)	1.501503 (0.2204)	52.39320 (0.0000)

Source: Eviews, Data diolah, 2025.

Table 5.LMY1 test

	Test Hypothesis		
	Cross-section	Time	Both
Breusch - Pagan	53.97377 (0.0000)	1.675468 (0.4112)	54.64923 (0.0000)

Source: Eviews, Data diolah, 2025.

checked, where the Tolerance is the opposite of the VIF (Tolerance = 1/VIF). Generally, a Tolerance value greater than 0.10 indicates the absence of multicollinearity problems. Based on the results of the multicollinearity test for the Y1 and Y2 Regression Models, the VIF and Tolerance values were obtained as follows:

Table 7. Y1 multicollinearity test

Variable	Coefficient Cariance	Uncentered VIF	Centered VIF
C	0.000426	149.9743	NA
X1	1.27E-06	4.766635	1.420566
X2	0.000123	6.576958	2.190355
X3	0.000112	8.983516	2.017262
Z	1.31E-06	159.7677	1.243236

Source: Eviews, Data diolah, 2025.

Based on the table above, all *Centered VIF* values for independent variables in Model Y1 (ROA) are below threshold 10. The highest VIF value is 2.190355 (for the X2 variable), which is well below 10. This also means that all *Tolerance* values (1/VIF) are greater than 0.10.

Table 8. Y2 multicollinearity test

Variable	Coefficient Cariance	Uncentered VIF	Centered VIF
C	0.004114	149.9743	NA
X1	1.22E-05	4.766635	1.420566
X2	0.001191	6.576958	2.190355
X3	0.001078	8.983516	2.017262
Z	1.26E-05	159.7677	1.243236

Source: Eviews, Data diolah, 2025.

Based on the table above, all *Centered VIF* values for independent variables in Model Y2 (ROE) are also below the 10 threshold. The highest VIF value is 2.190355 (for the X2 variable), which is also well below 10. Similarly, all *Tolerance* values (1/VIF) are greater than 0.10.

Thus, it can be concluded that there are no significant multicollinearity problems in both regression models, making the model worthy of

further analysis.

Heterokedasticity test

Heteroscedasticity testing aims to examine whether there is a difference in residual variance between one observation and another in a regression model. The heterokedasticity testing method uses the Glycerine Test by looking at the probability value. When the value of Prob. > 0.05, the data is not symptomatic of heterokedasticity, following the heterokedasticity testing table.

Table 9. Heteroscedasticity test

Heteroskedasticity Test White
Null hypothesis: Homoskedasticity

F-statistic	1.018933	Prob. F(14,66)	0.4461
Obs*R-squared	14.39567	Prob. Chi-Square(14)	0.4207

Source: Eviews, Data diolah, 2025.

Table 10. Heteroscedasticity test

Heteroskedasticity Test White
Null hypothesis: Homoskedasticity

F-statistic	0.746934	Prob. F(14,66)	0.7200
Obs*R-squared	11.07841	Prob. Chi-Square(14)	0.6799

Source: Eviews, Data diolah, 2025.

Based on the heteroscedasticity test above, the probability value of all variables is greater than 0.05. This indicates that the data is not experiencing any issues in the model.

Panel data analysis

Based on the model selection tests (Chow Test and Hausman Test & LM Test) that have been conducted, the most appropriate model to be used in this study is the Random Effect Model (REM). This sub-chapter will present and interpret the estimated results of the model.

First model Y1 (ROA)

The results of the panel data regression estimation using the Random Effect Model (REM) to test the influence of variables X1, X2, X3, and Z on Y1 are presented in the table below.

Table 11. Data regression analysis panel Y1

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.077390	0.032149	-2.407255	0.0185
X1	0.001482	0.000735	2.015534	0.0474
X2	0.002014	0.007714	0.261125	0.7947
X3	0.002463	0.008443	0.291689	0.7713
Z	0.004582	0.001742	2.629830	0.0103

Source: Eviews, Data diolah, 2025.

Based on the results in the table above, the regression equation formed is as follows: $ROA = -0.077390 + 0.001482 \cdot ECDI + 0.002014 \cdot ENDI + 0.002463 \cdot SODI + 0.004582 \cdot Z$

Here is the interpretation of each coefficient in the regression model:

1. The value of the constant (C) is -0.077390. This number represents the average value of the ROA variable if all independent variables (ECDI, ENDI, SODI, and Z) are zero, ignoring the specific effects of each individual.
2. The coefficient for the ECDI variable (X1) is 0.001482 with a probability value of 0.0474. Since this probability value is less than 0.05, it is concluded that the ECDI variable has a positive and significant effect on ROA. This means that every one unit increase in the ECDI variable will cause an increase in the ROA variable of 0.001482 units, assuming another variable *is ceteris paribus*. This increase is statistically significant.
3. The coefficient for the ENDI variable (X2) is 0.002014 with a probability value of 0.7947. Since this probability value is greater than 0.05, it is concluded that the ENDI variable has no significant effect on ROA. This means that every one unit increase in the ENDI variable will cause an increase in the ROA variable of 0.002014 units, assuming another variable *is ceteris paribus*. However, this increase is not

statistically significant.

4. The coefficient for the SODI variable (X3) is 0.002463 with a probability value of 0.7713. Since this probability value is greater than 0.05, it is concluded that the SODI variable has no significant effect on ROA. This means that every one unit increase in the SODI variable will cause an increase in the ROA variable of 0.002463 units, assuming another variable *is ceteris paribus*. However, this increase is not statistically significant.
5. The coefficient for variable Z is 0.004582 with a probability value of 0.0103. Since this probability value is less than 0.05 (even 0.01), it is concluded that the Z variable has a positive and significant effect on ROA. This means that every one unit increase in the Z variable will cause an increase in the ROA variable of 0.004582 units, assuming another variable *is ceteris paribus*. This increase is statistically significant.

Second model Y2 (ROE)

This section presents the results of the panel data regression estimation for the second model, which tests the influence of the variables X1, X2, X3, and Z on the dependent variable Y2. This model also uses a Fixed Effect Model (FEM) according to the results of the model selection test. The regression estimation results for the second model are presented in the table below:

Table 12. Data regression analysis panel Y2

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.482871	0.099790	-4.838891	0.0000
X1	0.005973	0.002155	2.771309	0.0070
X2	0.016927	0.022632	0.747911	0.4568
X3	0.011798	0.024865	0.474480	0.6365
Z	0.028976	0.005404	5.361771	0.0000

Source: Eviews, Data diolah, 2025.

Based on the results of the estimates in the table above, the regression equations formed are: $ROE = -0.482871 + 0.005973 \cdot ECIDI + 0.016927 \cdot ENDI + 0.011798 \cdot SODI + 0.028976 \cdot Z$

Here is the interpretation of each of the coefficients in the second regression model:

1. The value of the constant (C) is -0.482871. This figure indicates that, if all independent variables (X1, X2, X3, and Z) had a value of zero, then the ROE would be estimated to be worth an average of -0.482871, ignoring the specific effects of each individual.
2. The coefficient for the variable X1 (ECIDI) is 0.005973 with a probability value of 0.0070. Since this probability value is less than 0.05 (even 0.01), it is concluded that the X1 variable (ECIDI) has a positive and significant effect on ROE. This means that every one unit increase in the X1 variable (ECIDI) will cause an increase in the ROE variable of 0.005973 units, assuming another variable *is ceteris paribus*.
3. The coefficient for the variable X2 (ENDI) is 0.016927 with a probability value of 0.4568. Since this probability value is greater than 0.05, it is concluded that the variable X2 (ENDI) has no significant effect on ROE. This means that every one unit increase in the X2 variable (ENDI) will cause an increase in the ROE variable of 0.016927 units, assuming another variable *is ceteris paribus*. However, this increase is not statistically significant.
4. The coefficient for the variable X3 (SODI) is 0.011798 with a probability value of 0.6365. Since this probability value is greater than 0.05, it is concluded that the variable X3

(SODI) has no significant effect on ROE. This means that every one unit increase in the X3 variable (SODI) will cause an increase in the ROE variable of 0.011798 units, assuming another variable *is ceteris paribus*. However, this increase is not statistically significant.

5. The coefficient for variable Z is 0.028976 with a probability value of 0.0000. Since this probability value is much smaller than 0.05 (even 0.01), it is concluded that the Z variable has a positive and significant effect on ROE. This means that every one unit increase in the Z variable will cause an increase in the ROE variable of 0.028976 units, assuming another variable *is ceteris paribus*.

T test

The t-test aims to assess the individual impact of independent variables, i.e. ECIDI, ENDI, and SODI, on the financial performance of ROA and ROE. In addition, this test is also to determine whether the influence between these variables is significant and whether the research hypothesis can be accepted or rejected.

Decision making in the t-test can be done by comparing the probability value with the level of significance (alpha, α) that has been set. In socio/economic research, the commonly used significance level is 5% or 0.05.

1. If the value of Prob. < 0.05, then H_0 is rejected and H_a is accepted. This means that the independent variable has a significant partial effect on the dependent variable.
2. If the value of Prob. > 0.05, then H_0 is accepted and H_a is rejected. This means that the independent variable does not have a significant partial effect on the dependent variable.

Dependent variable – ROA (Y1)

Table 13. T test Y1 (ROA)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.077390	0.032149	-2.407255	0.0185
X1	0.001482	0.000735	2.015534	0.0474
X2	0.002014	0.007714	0.261125	0.7947
X3	0.002463	0.008443	0.291689	0.7713
Z	0.004582	0.001742	2.629830	0.0103

Source: Eviews, Data diolah, 2025.

Based on the regression results in the table above, here is the analysis for each variable:

1. Effect of ECDI Variables on Dependent Variables (ROA): The t-statistical value for the ECDI variable was obtained of 2.015534. With a probability value (Prob.) of 0.0474, which is smaller than the significance level of 0.05, the Null Hypothesis (H_0) is rejected. This means that partially, the ECDI variable has a positive and significant effect on the dependent variable (ROA). The coefficient shows a positive value (0.001482), which indicates a positive and statistically significant direction of the relationship.
2. Effect of ENDI Variables on Dependent Variables (ROA): The t-statistical value for the ENDI variable is 0.261125. With a probability value of 0.7947 greater than 0.05, H_0 is accepted. The conclusion is that the ENDI variable partially does not have a significant effect on the dependent variable (ROA). A coefficient with a positive value (0.002014) indicates the direction of a positive relationship, but statistically, this influence is not significant.
3. Effect of SODI Variables on Dependent Variables (ROA): The t-statistical value for SODI variables was obtained of 0.291689. The probability value is 0.7713. Since this

probability value is greater than the significance level of 0.05, the Null Hypothesis (H_0) is accepted. Therefore, it can be concluded that the SODI variable partially does not have a significant effect on the dependent variable (ROA). The positive coefficient (0.002463) indicates a positive relationship, but it is not statistically significant.

4. Effect of Variable Z on Dependent Variable (ROA): For variable Z, a t-statistical value of 2.629830 was obtained. Most importantly, the probability value (Prob.) is 0.0103. Since this probability value is less than 0.05 (even less than 0.01), the Null Hypothesis (H_0) is rejected. This shows that Variable Z partially has a positive and significant effect on dependent variables (ROA). The positive coefficient (0.004582) indicates that there is a strong and significant unidirectional relationship between Variable Z and dependent variable (ROA).

Based on the results of the partial t-test, it can be concluded that of the four independent variables analyzed, the ECDI variable and the Z variable were found to have a positive and significant influence on the dependent variable (ROA). The other two variables, namely ENDI and SODI, did not show a statistically significant influence.

Table 14. T test Y2 (ROE)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.482871	0.099790	-4.838891	0.0000
X1	0.005973	0.002155	2.771309	0.0070
X2	0.016927	0.022632	0.747911	0.4568
X3	0.011798	0.024865	0.474480	0.6365
Z	0.028976	0.005404	5.361771	0.0000

Source: Eviews, Data diolah, 2025.

Dependent variable – ROE (Y2)

Based on the regression results in the table above, here is the analysis for each variable:

1. The value of the constant (C) is -0.482871 with a t-statistical value of -4.838891. The probability value (Prob.) is 0.0000. Since this probability value is much smaller than the significance level of 0.05 (even 0.01), it can be concluded that the constant is statistically significant. That is, if all independent variables (ECDI, ENDI, SODI, and Z) are zero, the mean ROE value is -0.482871, and this value is statistically significant.
2. Effect of ECDI Variables on Dependent Variables (ROE): The coefficient for the ECDI Variable was obtained of 0.005973 with a t-statistical value of 2.771309. The probability value (Prob.) for ECDI is 0.0070. Since this probability value (0.0070) is less than the significance level of 0.05 (even 0.01), it can be concluded that partially, the ECDI variable has a positive and significant effect on the dependent variable (ROE). The positive coefficient indicates that there is a positive and statistically significant direction of the relationship.
3. Effect of ENDI Variables on Dependent Variables (ROE): The coefficient for the ENDI Variable was obtained of 0.016927 with a t-statistical value of 0.749711. The probability value (Prob.) for ENDI is 0.4568. Since this probability value (0.4568) is greater than the

significance level of 0.05, H_0 is accepted. The conclusion is that partially, the ENDI variable does not have a significant effect on the dependent variable (ROE). The positive coefficient indicates that there is a positive relationship direction, but this relationship is not statistically significant.

4. Effect of SODI Variables on Dependent Variables (ROE): The coefficient for SODI Variable was obtained of 0.011798 with a t-statistical value of 0.474480. The probability value (Prob.) for SODI is 0.6365. Since this probability value (0.6365) is greater than the significance level of 0.05, H_0 is accepted. The conclusion is that partially, SODI variables have no significant effect on dependent variables (ROE). The positive coefficient indicates that there is a positive relationship direction, but this relationship is not statistically significant.
5. Effect of Variable Z on Dependent Variable (ROE): The coefficient for Variable Z was obtained of 0.028976 with a t-statistical value of 5.361771. The probability value (Prob.) for Z is 0.0000. Since this probability value (0.0000) is much smaller than the significance level of 0.05 (even 0.01), it can be concluded that partially, Variable Z has a positive and significant effect on the dependent variable (ROE). The positive coefficient indicates that there is a strong and statistically significant

Table 15. Test F Y1 (ROA)

R-squared	0.131962	Mean dependent var	0.003409
Adjusted R-squared	0.086276	S.D. dependent var	0.006844
S.E of regression	0.006543	Sum squared resid	0.003253
F-statistic	2.888441	Durbin-Watson stat	1.350219
Prob (F-statistic)	0.027776		

Source: Eviews, Data diolah, 2025.

Table 16. Test F Y2 (ROE)

R-squared	0.338254	Mean dependent var	0.019346
Adjusted R-squared	0.303425	S.D. dependent var	0.022822
S.E of regression	0.019047	Sum squared resid	0.027573
F-statistic	9.711906	Durbin-Watson stat	1.547718
Prob (F-statistic)	0.000002		

Source: Eviews, Data diolah, 2025.

direction of the positive relationship.

Based on the results of the analysis, Table 15 (F Y1 Test (ROA)) shows an F-statistic value of 2.888441 with a Prob(F-statistic) of 0.027776. Since this probability value (0.027776) is smaller than the significance level of 0.05, the Null Hypothesis (H_0) is rejected. This means that simultaneously, all the independent variables used in the Y1 regression model (ROA) have a significant influence on the dependent variables. In other words, this regression model is overall feasible and significant in explaining the variation of ROA-dependent variables.

Meanwhile, Table 16 (F Y2 Test (ROE)) shows an F-statistic value of 9.711906 with a Prob(F-statistic) of 0.000002. Just like the Y1 (ROA) model, this probability value (0.000002) is also well below the significance level of 0.05, so the Null Hypothesis (H_0) is rejected. Therefore, it can be concluded that simultaneously, all the independent variables used in the Y2 regression model (ROE) have a significant influence on the dependent variables. This indicates that the Y2 regression (ROE) model is also feasible and statistically significant for predicting or explaining ROE-dependent variables.

Both models (Y1/ROA and Y2/ROE) show that independent variables together have a very significant influence on their respective dependent variables. This is reinforced by the

Prob (F-statistic) value that is close to zero for both models, indicating that the regression model constructed is statistically significant and feasible for analysis (Sulantari et al., 2024).

R2 determination coefficient test

The determination coefficient test serves to measure how much independent variables in the model can explain the diversity or change in the dependent variables. The part that the model cannot explain shows the influence of other factors that were not included in the analysis.

Based on the results of the determination coefficient test in Table 16 (R2 Y1 Determination Coefficient Test (ROA)) shows an R-squared value of 0.131962 or 13.1962%. This figure indicates that 13.1962% of the variation in the dependent variables (ROA) can be explained by the independent variables included in this model. The remaining 86.8038% (100%–13.1962%) was contributed by other variables that were not included in the research model. The Adjusted R-squared value of 0.086276 or 8.6276% also indicates the predictability of the model after adjusting for the number of independent variables.

Meanwhile, the results of the determination coefficient test in Table 17 (R2 Y2 Determination Coefficient (ROE) test), obtained an R-squared value of 0.338254 or 33.8254%. This shows that 33.8254% variation in dependent variables (ROE) can be explained by the independent variables

Table 17. R2 Y1 determination coefficient test (ROA)

R-squared	0.131962	Mean dependent var	0.003409
Adjusted R-squared	0.086276	S.D. dependent var	0.006844
S.E of regression	0.006543	Sum squared resid	0.003253
F-statistic	2.888441	Durbin-Watson stat	1.350219
Prob (F-statistic)	0.027776		

Source: Eviews, Data diolah, 2025.

Table 18. R2 Y2 determination coefficient test (ROE)

R-squared	0.338254	Mean dependent var	0.019346
Adjusted R-squared	0.303425	S.D. dependent var	0.022822
S.E of regression	0.019047	Sum squared resid	0.027573
F-statistic	9.711906	Durbin-Watson stat	1.547718
Prob (F-statistic)	0.000002		

Source: Eviews, Data diolah, 2025.

used in this model. The remainder, 66.1746% (100%–33.8254%), was explained by factors other than the research model. The Adjusted R-squared value of 0.303425 or 30.3425% also supports that this model has good explanatory capabilities.

Overall, both models show the ability to explain variations in their respective dependent variables. Model Y2 (ROE) has greater explanatory ability with higher R-squared and Adjusted R-squared values than Model Y1 (ROA).

DISCUSSION

This section describes the interpretation of the results of the partial hypothesis test (t-test) for each independent variable against the dependent variable in the research model. This discussion includes an analysis of statistical significance, the direction of relationships, and its relevance to previous theories and research.

Influence of independent variables on ROA

The effect of ECDI (*economic disclosure index*) on ROA (ROA)

Based on the results of the t-test, for the Economic Disclosure Index (ECDI) variable on ROA, the t-statistical value is 2.015534. Since the absolute value of the t-statistic (2.015534) is greater than the value of the t-table (assuming 1.9955 for a significant significance level of 0.05 and a considerable df), and the significance value of 0.0474 which is smaller than 0.05, H0 is rejected. This means that X1 (ECDI) partially has a positive and significant effect on ROA. The coefficient shows a positive value (0.001482), which indicates a positive and statistically significant direction of the relationship.

Specifically, the significance of the ECDI can be indicated because the market in Indonesia has begun to give a fairly high premium to non-mandatory economic disclosure information in sustainability reports. Investors may increasingly focus on sustainability statements as a complement to traditional financial statements and begin to understand the long-term relevance of disclosure of economic aspects in assessing a company's profitability. It is possible that the quality or quantity of ECDI disclosures by the sample

company has reached a tipping point capable of statistically affecting ROA. Aspects of economic disclosure, such as those covered by GRI standards (e.g., GRI 201: Economic Performance which details the economic value generated and distributed, or GRI 203: Indirect Economic Impacts which reviews indirect economic impacts), may now begin to be consistently interpreted by *stakeholders* as direct drivers of profitability, especially if the information is increasingly integrated with financial metrics (Mutira, 2017).

The Effect of ENDI (*environmental disclosure index*) on ROA

Based on the results of the t-test, the ENDI (Environmental Disclosure Index) variable for ROA showed a t-statistical value of 0.261125. With an absolute value of t-statistics (0.261125) that is smaller than the t-table value (assumption of 1.9955), and a significance value of 0.7947 that is greater than 0.05, H0 is accepted. This shows that ENDI (Environmental Disclosure Index) partially has no significant effect on ROA. Although the ENDI (Environmental Disclosure Index) indicates the direction of a positive influence on ROA (coefficient of 0.002014), this insignificance indicates that environmental performance disclosure efforts by companies have not directly or significantly affected ROA. Environmentally-related investments or initiatives may take longer to produce measurable financial impact, or stakeholders have not fully converted environmental information into decisions that affect ROA.

Further analysis shows that despite global awareness of the importance of environmental issues, the impact on corporate profitability in the context of this research may not have been fully materialized or not fully appreciated by investors. Environmental-related investments or initiatives, such as efforts to reduce greenhouse gas emissions (GRI 305: Emissions) or optimize energy use (GRI 302: Energy), often require significant upfront costs and the financial benefits may not be directly reflected in ROA in the short term. Investors may view this as an additional operational expense rather than as a strategic

investment that immediately provides significant financial returns. In addition, the voluntary nature of environmental disclosure in Indonesia can lead to variations in the quality and depth of disclosure, so it is not consistent enough to create a statistically significant financial impact (Madany & Rais, 2022).

The Effect of SODI (*social disclosure index*) on ROA

The results of the t-test for the SODI (Social Disclosure Index) variable on ROA showed a t- statistical value of 0.291689. Given that the absolute value of the t-statistic (0.291689) is smaller than the value of the t-table (assumption of 1.9955), and the significance value of 0.7713 which is greater than 0.05, H0 is accepted. This means that SODI (Social Disclosure Index) partially has no significant effect on ROA. The insignificance of SODI's influence on ROA, although in a positive direction (coefficient of 0.002463), it can be interpreted that the disclosure of social performance by companies has not had a statistically significant impact on ROA.

Positive imagery built through social activities may provide indirect benefits, but have not been directly correlated strongly with ROA in the context of this study. These findings are consistent with research by Tirsa Wartabone, Nilawati Yusuf, and Nurhayati Panigoro in 2023 who examined companies on the sharia stock index in Indonesia for the 2018-2021 period, they stated that the social aspect does not have a positive effect on the financial performance of ROA. Research by R. Sri Handayani in 2023 that examined banking companies in Indonesia also found similar results that the disclosure of social aspects did not have a significant effect on financial performance.

The Effect of company size on ROA

The results of the t-test for the variable Company Size (Z) to Profitability (ROA) showed a t- statistical value of 2.629830. Based on a comparison of the absolute value of the t-statistic (2.629830) which is greater than the t-table value (assumption of 1.9955) at the relevant significance level, as well as the significance value of 0.0103 which is smaller than the significance level of 0.05 (even 0.01), it can be concluded that the null

hypothesis (H0) is rejected. This indicates that the Company Size Variable (Z) partially has a positive and significant effect on Profitability (ROA).

The results of this finding are different from the research from Febrita Dyaning Ratri and Marsono who stated that Company Size has a significant and negative effect on Profitability. These findings show the complexity of the relationship between company size and profitability that can vary depending on the context, sector, and period of the study. Nonetheless, its significant influence suggests that Company Size is a factor that cannot be ignored and needs to be taken into account when analyzing the determinants of profitability, as its existence can affect the estimation of the relationship between the main independent variable and Profitability. Large companies tend to have greater resources to invest in research and development, marketing, and improving operational efficiency. This can help them achieve economies of scale and market dominance, ultimately increasing profitability. In addition, large companies often have stronger bargaining power with suppliers and customers, which can also contribute to increased profit margins (NCCR, 2025).

Influence of independent variables on ROE

The effect of ECDI (*economic disclosure index*) on ROE

The results of the t-test showed that for the ECDI (Economic Disclosure Index) variable on ROE, the t-statistical value was 2.771309. With an absolute value of t-statistics (2.771309) that is greater than the value of t-table (assuming 1.9955 for a significance level of 0.05 and a large enough df), and a significance value of 0.0070 that is smaller than 0.05 (even 0.01), H0 is rejected. This means that the ECDI (Economic Disclosure Index) partially has a positive and significant effect on ROE. The coefficient shows a positive value (0.005973).

Specifically, the significance of ECDI's influence on ROE can be interpreted as that investors who focus on equity profitability (ROE) are now starting to directly associate non-financial economic disclosure information with their *bottom-line* performance. Disclosures

such as economic value generated and distributed (GRI 201: Economic Performance) or indirect economic impacts (GRI 203: Indirect Economic Impacts) may already have generated *returns* for shareholders, or the market has effectively capitalized this information into equity valuations. This shows an increase in investor awareness and appreciation of sustainability information (Chandra & Shauki, 2024).

The effect of ENDI (*environmental disclosure index*) on ROE

Based on the results of the t-test, the ENDI (Environmental Disclosure Index) variable on ROE shows a t-statistical value of 0.749711. With an absolute value of t-statistics (0.749711) that is smaller than the value of t-tables (assuming 1.9955), and a significance value of 0.4568 that is greater than 0.05, H₀ is accepted. This shows that ENDI (Environmental Disclosure Index) partially has no significant effect on ROE. The coefficient shows a positive value (0.016927).

This hypothesis is in line with research by Tirsa Wartabone, Nilawati Yusuf, Nurhayati Panigoro in 2023 researching companies on the sharia stock index in Indonesia for the 2018-2021 period, they stated that the environmental aspect does not have a positive effect on the financial performance of ROA (Siddique et al., 2022). Ayu Indah Lestari's research in 2023 also found similar results. In his study that examined the influence of *the Sustainability Report* on the financial performance of banking companies listed on the Indonesia Stock Exchange for the 2015-2022 period, Lestari stated that the environmental and social disclosure dimensions have a negative but not significant influence on financial performance (which is proxied by ROA). The consistency of the findings of these studies, including this one, indicates that in certain contexts and periods, the disclosure of *sustainability reports* may not directly trigger a significant positive impact on financial performance.

However, these results are also different or not entirely in line with several other studies that have found a significant influence of similar variables on financial performance. For example, a study by Hanif Fauziah in 2024 that examined

companies listed on the 2018 sharia securities list found a significant positive influence between the disclosure of environmental aspects in *sustainability reports* and financial performance. The differences in results found in this study with some previous studies can be due to various factors, such as differences in the study period, characteristics of different samples or industry sectors, economic or regulatory contexts between countries, or even differences in the methodology and measurement of the variables used.

The effect of SODI (*social disclosure index*) on ROE

The results of the t-test for the SODI (Social Disclosure Index) variable on ROE showed a t- statistical value of 0.474480. Given that the absolute value of the t-statistic (0.474480) is smaller than the value of the t-table (assumption of 1.9955), and the significance value of 0.6365 which is greater than 0.05, H₀ is accepted. This means that SODI (Social Disclosure Index) partially has no significant effect on ROE. The SODI positive coefficient (0.011798) indicates a one-way relationship between social disclosure and ROE, but is not statistically significant (Ceylan et al., 2018).

These findings are consistent with research by Tirsa Wartabone, Nilawati Yusuf, and Nurhayati Panigoro in 2023 who examined companies on the sharia stock index in Indonesia for the 2018-2021 period, they stated that the social aspect does not have a positive effect on the financial performance of ROA. Research by R. Sri Handayani in 2023 that examined banking companies in Indonesia also found similar results that the disclosure of social aspects did not have a significant effect on financial performance.

This phenomenon can be further analyzed that although companies are active in social activities, such as disclosures about employment practices (GRI 401: Employment), employee training and education (GRI 404: Training and Education), or community engagement (GRI 413: Local Communities), their direct financial impact on equity profitability may not be immediately apparent or difficult to measure in the form of ROE. Spending on social activities such as CSR

(*Corporate Social Responsibility*) programs can be considered expenses in the short term and takes time to build a strong reputation and consumer loyalty that can ultimately increase sales and profitability (Khan et al., 2022). In addition, the awareness and *pressure* from the public or investors on the social aspects of the company may not be as strong as other aspects in influencing investment decisions that have a direct impact on ROE, especially in markets that may not be fully mature in assessing non-financial performance comprehensively (Harini & Siregar, 2020).

The effect of company size on ROE

The coefficient for Variable Z was obtained of 0.028976 with a t-statistical value of 5.361771. The probability value (Prob.) for Z is 0.0000. Since this probability value (0.0000) is much smaller than the significance level of 0.05 (even 0.01), it can be concluded that partially, Variable Z has a positive and significant effect on the dependent variable (ROE). The positive coefficient indicates that there is a positive and statistically significant direction of the relationship.

The significant and positive influence of Company Size (Z) on Profitability (ROE) shows that the larger the size of the company, the higher the return on equity. Larger companies often have an advantage in terms of access to capital markets, business diversification, and the capacity to manage risk, all of which can contribute to better equity profitability. Large companies may also be more mature in their business cycles, so they are able to generate consistent and efficient returns in managing shareholder equity.

The effect of sustainability report disclosure on ROA

The results of the simultaneous test (F Test) to test the effect of the *Sustainability Report Disclosure* (which includes the Economic/ECDI, Environmental/ENDI, and Social/SODI dimensions, together with the Control Variable Company Size/Z) on *the Return on Asset* (ROA) showed an F- statistical value of 2.888441. With a significance level of 0.027776 which is smaller than α (0.05), this indicates that the Zero (H_0) Hypothesis is rejected and the research hypothesis is accepted. This means that the disclosure of

the Sustainability Report which includes ECDI, ENDI, SODI, and company size variables (Z) collectively and simultaneously has a significant influence on the company's *Return on Asset* (ROA) (Wijayanti et al., 2021).

The significance of this simultaneous influence can be explained through the lens of Legitimacy Theory. This theory argues that companies operate in a 'social contract' with society, where the sustainability of their operations and growth is highly dependent on the legitimacy gained from stakeholders. To maintain or acquire this legitimacy, companies are required to ensure that their activities and disclosures are in line with applicable social norms and values. The disclosure of *the Sustainability Report* (SR) serves as a vital instrument for companies to demonstrate accountability and transparency regarding their non-financial performance, including economic, environmental, and social aspects (Chandra & Shauki, 2024).

Through comprehensive disclosures, companies can build a positive image and a solid reputation in the eyes of the public, investors, consumers, and regulators. A good corporate image, which reflects a commitment to sustainable practices, tends to increase investor confidence and investment attractiveness, potentially lowering the cost of capital and attracting greater cash flows. Investors, especially institutional investors who are increasingly ESG (*Environmental, Social, Governance*) aware, tend to allocate their capital to companies that have a strong sustainability track record, given the potential for lower reputational and operational risks.

These findings are consistent with previous research that showed a positive and significant relationship between sustainability disclosures and a company's financial performance. For example, a study by Yudi Pratama in 2022 and Situmorang C.V., & Simanjuntak, A. in 2024 found that the disclosure of non-financial information in *the Sustainability Report* is significantly positively correlated with profitability and company value, reinforcing the argument that socially and environmentally responsible business practices

ultimately provide economic benefits for companies.

The effect of sustainability report disclosure on ROE

The results of the simultaneous test (F Test) to test the effect of the *Sustainability Report Disclosure* (which includes the Economic/ECDI, Environmental/ENDI, and Social/SODI dimensions, together with the Control Variable Company Size/Z) on the *Return on Equity* (ROE) showed an F- statistical value of 9.711906. With a significance level of 0.000002 which is much smaller than α (0.05), this indicates that the Zero (H_0) Hypothesis is rejected and the research hypothesis is accepted. This means that the disclosure of the *Sustainability Report* which includes ECDI, ENDI, SODI, and company size variables (Z) collectively and simultaneously has a significant influence on the company's *Return on Equity* (ROE).

The significance of this simultaneous influence can also be explained through the framework of Legitimacy Theory and its relevance to equity holders. The transparent and credible *disclosure of the Sustainability Report* allows the company to build a strong reputation and increase trust among equity investors. A good reputation in terms of sustainability can reduce the perception of investment risk for shareholders, as socially and environmentally responsible companies are often considered more stable, innovative, and adaptable to changing regulations or market demands. This has the potential to attract more investors looking for sustainable investment (SRI - *Socially Responsible Investment*), which in turn could increase the demand for company shares (Rayman-Bacchus, 2006).

These findings are consistent with previous research that showed a positive and significant relationship between sustainability disclosures and a company's financial performance. For example, a study by Yudi Pratama in 2022 and Situmorang C.V., & Simanjuntak, A. in 2024 found that the disclosure of non-financial information in the *Sustainability Report* is significantly positively correlated with profitability and company value, reinforcing the argument that socially and

environmentally responsible business practices ultimately provide economic benefits for companies.

The consistency of these results, both against ROE and ROA in simultaneous testing, indicates that, while the partial impact of each dimension of disclosure may not always be statistically significant, investors' holistic view of the company's commitment to sustainability—reflected in the comprehensive SR report—collectively exerts a positive influence. This shows that *stakeholders*, especially equity holders, increasingly consider the company's overall sustainability efforts as an indicator of good management, strong long-term business prospects, and the potential for increased company value. Thus, the simultaneous disclosure of SR provides legitimacy that leads to increased investor confidence, which in turn is reflected in the company's improved profitability performance, both measured by ROE.

CONCLUSION

Overall, although the individual components of the Sustainability Report (economic, social, and environmental performance) do not have a partially significant effect on ROA and ROE, the regression model simultaneously shows significance to both financial performance indicators. This emphasizes the importance of viewing the Sustainability Report as a whole as a reflection of good corporate governance and long-term commitment. The Control Variable Company Size has a significant negative effect on ROA, indicating that business scale affects the efficiency of asset use, although not significantly on ROE. This study uses a sample of banking industry issuers that generally have high levels of sustainability disclosure, so that the variation between dimensions does not significantly differentiate performance, but sustainability reports in aggregate are still relevant in explaining profitability.

Based on these findings, several recommendations for future research are proposed. First, subsequent research should consider employing alternative financial performance metrics. Market-based ratios, such as Tobin's Q

or Market Value Added (MVA), could be utilized to capture the long-term, investor-perceived value of sustainability commitments, which short-term accounting ratios like ROA and ROE may not fully detect. Furthermore, it is crucial to incorporate moderating and mediating variables, such as Corporate Governance Quality or specific environmental risk ratings, to analyze the specific conditions under which SRD translates into a significant financial impact. Finally, given the findings related to Firm Size, future studies could conduct comparative analyses between large-scale and regional banks, and move beyond quantitative scores by integrating qualitative content analysis (e.g., using NLP) to assess the *quality* and *credibility* of the sustainability information being reported, rather than just its existence.

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SWOT Analysis of the Muhammad Sholahuddin Albimawi Education Foundation, South Tangerang City

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Abstract

The purpose of this study is to observe and understand the internal and external conditions through the strengths, weaknesses, opportunities, and threats that exist at the Muhammad Sholahuddin Albimawi Education Foundation, South Tangerang City. This study uses a qualitative method. While the data analysis techniques include SWOT Analysis, IFE Matrix Analysis, EFE Matrix Analysis, IE Matrix Analysis, SWOT Matrix, and SWOT Analysis Diagram. The results of the study show that in the IFE Matrix the strengths and weaknesses have a total score of 3.34. Then in the EFE Matrix the opportunities and threats have a total score of 3.09. Based on the IE Matrix, the company's position is in cell I (Strong) where it shows the appropriate strategy is to grow and develop (growth and build). This means that this strategy is adjusted to the strengths of the internal side of the foundation to take advantage of the right opportunities to gain benefits for the foundation. While in the SWOT Matrix using the SO, WO, ST, and WT formulas, twelve strategies are obtained. The results of the SWOT Analysis Diagram show that the company is in quadrant II, namely carrying out a product diversification strategy.

Keywords: SWOT Analysis/Matrix, Business Development, Strategy Management

INTRODUCTION

Education in Indonesia continues to develop and advance, not only at the elementary, secondary, and tertiary levels, but also at the early childhood level. Therefore, many people are starting businesses in the education sector. This is due to the very promising opportunities, as early childhood education is crucial for preparing a

golden generation for families in the future.

One institution that provides educational services for early childhood is the Muhammad Sholahuddin Albimawi Education Foundation in South Tangerang City. The purpose of this foundation is to instill faith in Allah, the Prophet, and Islamic teachings from an early age. It also fosters daily worship practices in accordance

with the guidance of the Prophet Muhammad (peace be upon him). It also fosters character and etiquette consistent with Islam. It teaches the basics of reading, memorizing, and understanding the Quran and simple hadith. It also fosters independence, discipline, and concern for others.

The Muhammad Sholahuddin Albimawi Education Foundation was established on September 27, 2014. Since its inception, the foundation has continued to grow. This is in line with the increasing need for early childhood education. This situation certainly aligns with the aspirations and ideals of the Muhammad Sholahuddin Albimawi Education Foundation.

As a social institution, the Muhammad Sholahuddin Albimawi Education Foundation has also experienced ups and downs. Given the intense competition in the education sector, the management of the Muhammad Sholahuddin Albimawi Education Foundation naturally wants to understand its current situation. This understanding of the existing situation is expected to provide a reference and input for developing appropriate strategies for running the business in the future.

One way the management of the Muhammad Sholahuddin Albimawi Education Foundation can understand its current situation and what strategies to implement in the future is through a SWOT analysis. Using this technique, the foundation can take appropriate steps in managing its institution.

SWOT analysis was first introduced by Albert S. Humphrey. He began using this technique in the 1960s. At that time, Albert S. Humphrey initiated a research project at the Stanford Research Institute.

Over the following period, the SWOT analysis method continued to develop and continues to this day. It has even become a primary reference for many companies and non-profit organizations in analyzing their business conditions. By understanding these conditions, appropriate strategies can be formulated for future steps.

SWOT analysis is a strategic planning analysis method used to monitor and evaluate a company's or organization's external and internal environment for a specific business objective.

SWOT is an acronym for strengths, weaknesses, opportunities, and threats in a project or business venture. These four factors form the acronym SWOT.

ANALISIS SWOT

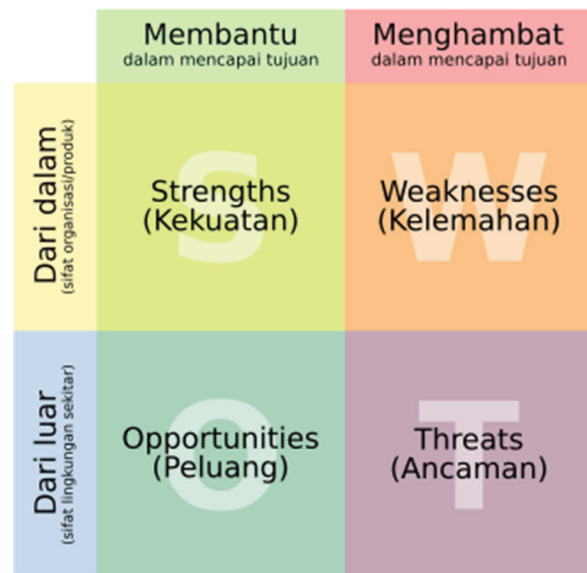


Figure 1. SWOT analysis framework.

According to (Freddy Rangkuti, 2018), a SWOT analysis is a systematic analytical process used to develop effective and appropriate organizational strategies. The primary focus of a SWOT analysis is to optimize an organization's strengths and opportunities while simultaneously minimizing potential weaknesses and threats.

Meanwhile, (David, 2016) states that one of the topics discussed in a SWOT analysis is the Internal Factor Evaluation (IFE) Matrix and the External Factor Evaluation (EFE) Matrix. The IFE Matrix is a strategy formulation tool that summarizes and evaluates key strengths and weaknesses within a business's functional areas and provides a basis for identifying and evaluating the relationships between these areas. This matrix is designed to determine the company's internal performance, based on its strengths and weaknesses. The EFE Matrix, on the other hand, helps strategists identify and evaluate external factors that influence company performance. This matrix is designed to determine how well a company responds to the opportunities and threats

it faces. This matrix will be used in conjunction with the Internal Factors Evaluation Matrix (IFE Matrix) in compiling the internal external matrix.

Based on a study entitled: Analysis of Early Childhood Education Quality Development Strategies at Makarima Islamic Early Childhood Education (PAUD Islam) in Kartasura, the results show that sound management of educational quality development strategies will ensure the school's progress in achieving a competitive position amidst the fierce competition in the education sector. (Dwi Nurcahyanti Adinda et al., 2024)

Another study entitled: Strategic Management of Early Childhood Education Institutions Towards Accreditation in Palopo City. The results of the study indicate that the strategic management process begins with strategic planning at the Dian Gita Playgroup in Palopo City, namely by conducting a SWOT Analysis. Based on the PAUD accreditation standards, there are 2 standards that have not met the criteria, namely Standard 4, namely the Educator and Education Personnel Standards. Through the SWOT Analysis, it was found that the strengths of the Dian Gita Playgroup are located in a densely populated area, funding sources, and play and learning facilities. The weaknesses are the educator qualifications are not met, and the absence of education personnel. The opportunities are the support of students' parents, support from the central and local governments, and a conducive school environment. Meanwhile, the challenges are the many other educational institutions around the school and the still dynamic community thinking. Then, planning was carried out by grouping services according to age, involving educators in seminars and workshops, and adding extra activities for students at the Dian Gita Playgroup. The implementation of strategic management is that educators participate in seminars and workshops and add extra activities. Evaluation of the results of strategic management requires recruitment of educational staff. (Hasis & Raksa, 2022)

Similarly, a study entitled: Analysis of Early Childhood Education Management Using the SWOT Evaluation Method at PAUD IT Nur

Hidayah. The results obtained using the SWOT approach, PAUD IT Nur Hidayah is in Quadrant I, which uses a growth strategy. This position indicates the implementation of a growth strategy or progressive strategy (growth-oriented strategy). Based on the results obtained, it can be concluded that the management implemented by the school has greater strengths than weaknesses and greater opportunities than threats, thus supporting a progressive growth policy. (Miranti et al., 2021)

Meanwhile, the research entitled: SWOT Analysis and Strategy Mapping of Islamic Educational Institutions (Study at SMAN 1 Bungo, Jambi Province). The results of the study indicate that SWOT Analysis and strategy mapping are important steps in improving the quality of education in Islamic educational institutions, by identifying strengths, weaknesses, opportunities, and threats. By taking the right strategic steps, Islamic educational institutions can continue to develop and provide quality education in accordance with their vision and mission, as well as contribute positively to the development of students and society. (Ardiansyah, Maisah, 2023)

Research with the title: Educational Marketing Strategy Development Plan Based on SWOT Analysis in the Al Falahul Ummah Foundation. The survey results show that the Al Falahul Ummah Foundation received positive scores in the analysis of the internal and external environment. Thus, MI Al Ikhlas, RA Kusuma Mulia Rohmah, and PAUD Khodijah are in the first quadrant, which is interpreted as a developing condition, prioritizing strategies for developing strengths and utilizing opportunities, and obtaining a good enough position to withstand pressures caused by the internal and external environment. Based on the research, it can be said that the Al Falahul Ummah Foundation has an advantage in being able to compete with other educational institutions. (Putri et al., 2024)

Another study, entitled "Quranic Education Parks as a Means of Developing Religious Character in Children in Sedayu Village," found that TPQ plays a crucial role through habituation activities to foster positive religious character from an early age based on Islamic teachings.

However, there are challenges related to environmental conditions and weather conditions, which can be overcome with qualified teachers. (Oktiviana et al., 2023)

Meanwhile, the research is entitled: SWOT Analysis as a Strategy in Increasing the Competitiveness of Early Childhood Education Institutions at Permata Kasih Kindergarten, Balikpapan. After conducting the analysis, the results of the SWOT analysis are as follows. Strength: Permata Kasih Kindergarten handles all children from poor families, but some students here are classified as middle to upper class, choosing this institution because of the experienced and qualified human resources. Weakness: Permata Kasih Kindergarten is weak on the economic side. Opportunities: Support from stakeholders is so great. Threats: Geographical location of the institution. SWOT is the first step in the strategic management of the institution in developing plans for the future. (Wowor et al., 2022)

In this research, the author will use the SWOT (Strength, Weakness, Opportunity, and Threats) analysis technique. This technique will determine the organization's position. Furthermore, the SWOT analysis will also determine the strategies the organization will implement to continue growing, developing, and advancing.

Based on the above, the focus of this research is on the strengths, weaknesses, opportunities, and threats of the Muhammad Sholahuddin Albimawi Education Foundation. Furthermore, the position of the Muhammad Sholahuddin Albimawi Education Foundation is determined based on the Internal and External Matrix. Furthermore, the strategy for the strengths-opportunities, strengths-threats, weaknesses-opportunities, and weaknesses-threats of the Muhammad Sholahuddin Albimawi Education Foundation is also analyzed. Finally, the position of the Muhammad Sholahuddin Albimawi Education Foundation is determined based on the SWOT analysis diagram.

The author is interested in selecting business strategy and development as the subject of this research because he wants to understand the extent to which the Muhammad Sholahuddin Albimawi

Education Foundation manages its business. The reason for choosing the Muhammad Sholahuddin Albimawi Education Foundation as the object of this research is because not many business owners manage their businesses according to the model developed by the Muhammad Sholahuddin Albimawi Education Foundation.

Based on the above and in accordance with the focus of this research, the author chose the title: "SWOT Analysis of the Muhammad Sholahuddin Albimawi Education Foundation, South Tangerang City." Through this title, the author intends to learn more about the strategy and organizational development carried out by the Muhammad Sholahuddin Albimawi Education Foundation, South Tangerang City.

METHODS

A population is a generalized area consisting of objects or subjects with certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. Populations include not only humans but also objects and other natural objects (Sugiyono, 2020). Researchers gave questions to the owners and leaders who were authorized to fill in the questions, as well as all staff of the Muhammad Sholahuddin Albimawi Education Foundation.

A sample is a portion of the population and its characteristics. Sampling is a step to determine the sample size to be taken when conducting research on an object. Determining sample size can be done statistically or based on research estimates. This sampling must be conducted in such a way as to obtain a true sample, in other words, it must be representative. (Sugiyono, 2020).

In this study, nine informants were selected, consisting of leaders, teachers, and staff. The sample used was probability sampling using a simple random sampling technique. Data collection began after the researcher obtained permission from the management of the Muhammad Sholahuddin Albimawi Education Foundation to conduct the research. As a first step, the researcher requested permission from the informants to provide information related to the research activities. Then, the researcher conducted

interviews and completed questionnaires with the leaders, teachers, and staff of the Muhammad Sholahuddin Albimawi Education Foundation.

The data processing and analysis method consisted of descriptive analysis. The analytical tools used in formulating the company's strategy were the IFE Matrix, the EFE Matrix, the IE Matrix, the SWOT Matrix, and the SWOT Analysis Diagram. (David, 2016)

RESULTS

SWOT analysis

Based on interviews with the management of the Muhammad Sholahuddin Albimawi Education Foundation, who provided opinions and assessments of internal and external factors within the organization, data was obtained indicating the operational conditions. After conducting internal and external analyses, the results revealed strengths, weaknesses, opportunities, and threats, as described in Table 1.

The internal factors within the organization are as follows: Strength factors include:

1. Educators who are graduates of PG-PAUD-TPA-BIMBA or a linear program, experienced, and apply a holistic approach.
2. Creative curriculum, strong application of the PAUD-TPA-BIMBA philosophy, and excellent programs (e.g., memorization of the Quran, computers).
3. Easily accessible, safe from traffic, and close to public facilities (prayer rooms, fields).
4. Strong relationships with parents and the surrounding community.
5. Utilization of social media for promotion and information.
6. Well-organized organizational and management arrangements.

Weakness factors include:

1. Shortage of teachers or support staff.

2. Inadequate classrooms, limited educational play equipment (APE) that meets SNI standards, and no school health center (UKS) or library.
3. Challenges in implementing a holistic approach in depth.
4. Limited learning support technology.
5. Irregular payments from students.
6. Insufficient capital to develop educational organizations.

Meanwhile, external factors within the organization are as follows: Opportunity factors include:

1. Increased understanding and need for quality PAUD-TPA-BIMBA (Early Childhood Education, Kindergarten, and Preschool Education).
2. Government support (e.g., assistance programs).
3. Collaboration with universities for teacher development.
4. Impact of infrastructure development (e.g., roads and easy access to educational locations).
5. High public demand for early childhood education.
6. Opportunities for innovation with IT-based educational technology.

- Threat factors include:
1. The emergence of other high-quality PAUD-TPA-BIMBA institutions.
 2. Dynamic curriculum policies.
 3. Family economic conditions that influence participation.
 4. Operational costs that continue to experience significant increases.
 5. Competitors offering competitive prices supported by more attractive methods or facilities.
 6. The challenge of keeping up with developments in the national curriculum while maintaining Islamic values.

Table 1. SWOT analysis

Strength	Weakness
<ol style="list-style-type: none"> 1. Educators who are graduates of PG-PAUD-TPA-BIMBA or a linear program, experienced, and apply a holistic approach. 2. Creative curriculum, strong application of the PAUD-TPA-BIMBA philosophy, and excellent programs (e.g., memorization of the Quran, computers). 3. Easily accessible, safe from traffic, and close to public facilities (prayer rooms, fields). 4. Strong relationships with parents and the surrounding community. 5. Utilization of social media for promotion and information. 6. Well-organized organizational and management arrangements. 	<ol style="list-style-type: none"> 1. Shortage of teachers or support staff. 2. Inadequate classrooms, limited educational play equipment (APE) that meets SNI standards, and no school health center (UKS) or library. 3. Challenges in implementing a holistic approach in depth. 4. Limited learning support technology. 5. Irregular payments from students. 6. Insufficient capital to develop educational organizations.
Opportunity	Threat
<ol style="list-style-type: none"> 1. Increased understanding and need for quality PAUD-TPA-BIMBA (Early Childhood Education, Kindergarten, and Preschool Education). 2. Government support (e.g., assistance programs). 3. Collaboration with universities for teacher development. 4. Impact of infrastructure development (e.g., roads and easy access to educational locations). 5. High public demand for early childhood education. 6. Opportunities for innovation with IT-based educational technology. 	<ol style="list-style-type: none"> 1. The emergence of other high-quality PAUD-TPA-BIMBA institutions. 2. Dynamic curriculum policies. 3. Family economic conditions that influence participation. 4. Operational costs that continue to experience significant increases. 5. Competitors offering competitive prices supported by more attractive methods or facilities. 6. The challenge of keeping up with developments in the national curriculum while maintaining Islamic values.

Source: Results processed by the author, 2026.

Internal factor evaluation (IFE) matrix

Once all strengths and weaknesses are known, an IFE (Internal Factor Evaluation) analysis can

be carried out by providing an assessment and rating as stated in Table 2.

Table 2. Determination of IFE score

No.	Internal Factor	Rating	Bobot	Skor
Strength				
1	Educators who are graduates of PG-PAUD-TPA-BIMBA or a linear program, experienced, and apply a holistic approach.	3,67	0,09	0,33
2	Creative curriculum, strong application of the PAUD-TPA-BIMBA philosophy, and excellent programs (e.g., memorization of the Quran, computers).	3,78	0,10	0,38
3	Easily accessible, safe from traffic, and close to public facilities (prayer rooms, fields).	3,22	0,08	0,26
4	Strong relationships with parents and the surrounding community.	3,78	0,10	0,38
5	Utilization of social media for promotion and information.	4,00	0,10	0,40
6	Well-organized organizational and management arrangements.	3,11	0,08	0,25
Sub Total			0,55	2,00
Weakness				
1	Shortage of teachers or support staff.	2,44	0,07	0,17
2	Inadequate classrooms, limited educational play equipment (APE) that meets SNI standards, and no school health center (UKS) or library.	2,78	0,07	0,19
3	Challenges in implementing a holistic approach in depth.	2,33	0,06	0,14
4	Limited learning support technology.	2,22	0,06	0,13
5	Irregular payments from students.	4,00	0,10	0,40
6	Insufficient capital to develop educational organizations.	3,44	0,09	0,31
Sub Total			0,45	1,34
Total			1	3,34

Source: Results processed by the author, 2026.

External factor evaluation (EFE) matrix

After all opportunities and threats are known, an EFE (External Factor Evaluation) analysis will

be carried out by providing an assessment and rating as shown in Table 3.

Table 3. Determination of EFE score

No.	External Factor	Rating	Bobot	Skor
Opportunity				
1	Increased understanding and need for quality PAUD-TPA-BIMBA (Early Childhood Education, Kindergarten, and Preschool Education).	3,78	0,10	0,38
2	Government support (e.g., assistance programs).	3,11	0,09	0,28
3	Collaboration with universities for teacher development.	2,67	0,07	0,19
4	Impact of infrastructure development (e.g., roads and easy access to educational locations).	3,00	0,08	0,24
5	High public demand for early childhood education.	3,00	0,08	0,24
6	Opportunities for innovation with IT-based educational technology.	2,00	0,05	0,10
Sub Total			0,47	1,43
Threat				
1	The emergence of other high-quality PAUD-TPA-BIMBA institutions.	3,33	0,09	0,30
2	Dynamic curriculum policies.	3,00	0,08	0,24
3	Family economic conditions that influence participation.	3,22	0,09	0,28
4	Operational costs that continue to experience significant increases.	3,22	0,09	0,28
5	Competitors offering competitive prices supported by more attractive methods or facilities.	3,11	0,09	0,28
6	The challenge of keeping up with developments in the national curriculum while maintaining Islamic values.	3,11	0,09	0,28
Sub Total			0,53	1,66
Total			1	3,09

Source: Results processed by the author, 2026.

Internal external (IE) matrix

The IE Matrix is a graphical representation of the calculated IFE and EFE Matrix scores. The

IFE Matrix score is 3.34 and the EFE Matrix score is 3.09. These results are placed in the IE Matrix cells, as shown in Figure 2.

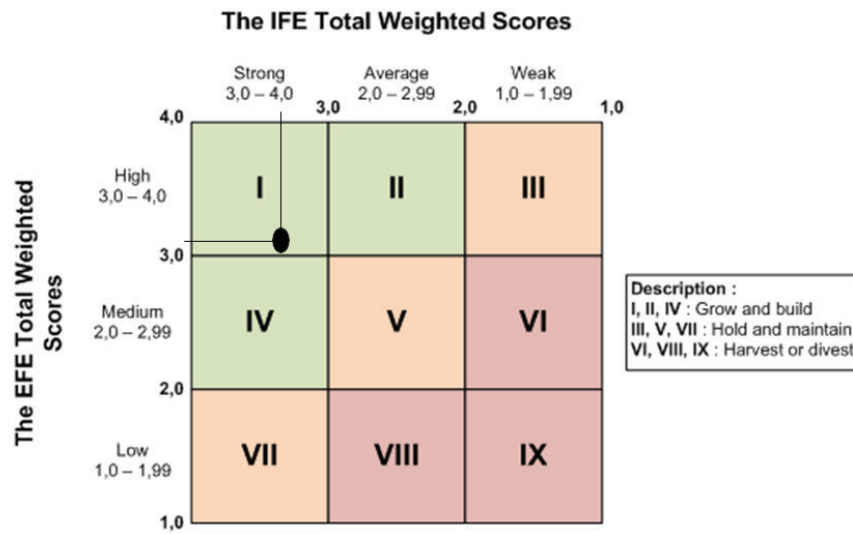


Figure 2. Determination of IE matrix
 Source: Results processed by the author, 2026.

Based on Figure 2, the foundation's position is in Matrix Cell Box I. This indicates that the foundation is currently growing and developing. The foundation's focus is on vertical integration. The foundation's position in Cell I can be described as growing and developing. The foundation must implement an intensive strategy, namely through market penetration, market development, and product development. This is a very appropriate strategy for the Muhammad Sholahuddin Albimawi Education Foundation in its current condition.

SWOT matrix

Based on strengths and weaknesses, opportunities and threats, the SWOT Matrix can clearly describe the company's appropriate situation, according to its strengths and weaknesses, to respond to opportunities and threats. This matrix produces four types of strategies that can be implemented: SO, WO, ST, and WT strategies. The SWOT Matrix from the Muhammad Sholahuddin Albimawi Education Foundation is shown in Table 4.

Table 5. SWOT matrix

IFE	Strenght (S)	Weakness (W)
	<ol style="list-style-type: none"> 1. Educators who are graduates of PG-PAUD- TPA-BIMBA or a linear program, experienced, and apply a holistic approach. 2. Creative curriculum, strong application of the PAUD-TPA-BIMBA philosophy, and excellent programs (e.g., memorization of the Quran, computers). 3. Easily accessible, safe from traffic, and close to public facilities (prayer rooms, fields). 4. Strong relationships with parents and the surrounding community. 5. Utilization of social media for promotion and information. 6. Well-organized organizational and management arrangements. 	<ol style="list-style-type: none"> 1. Shortage of teachers or support staff. 2. Inadequate classrooms, limited educational play equipment (APE) that meets SNI standards, and no school health center (UKS) or library. 3. Challenges in implementing a holistic approach in depth. 4. Limited learning support technology. 5. Irregular payments from students. 6. Insufficient capital to develop educational organizations.
EFE	SO	WO
<p>Opportunity (O)</p> <ol style="list-style-type: none"> 1. Increased understanding and need for quality PAUD-TPA-BIMBA (Early Childhood Education, Kindergarten, and Preschool Education). 2. Government support (e.g., assistance programs). 3. Collaboration with universities for teacher development. 4. Impact of infrastructure development (e.g., roads and easy access to educational locations). 5. High public demand for early childhood education. 6. Opportunities for innovation with IT-based educational technology. 	<p>SO</p> <ol style="list-style-type: none"> 1. Continuously improving the quality of teaching staff. 2. Continuously promoting education through social media. 3. Building a robust IT system to facilitate the implementation of a sound educational process. 	<p>WO</p> <ol style="list-style-type: none"> 1. Collaborate with universities to recruit qualified teaching staff. 2. Utilize government assistance programs to develop school infrastructure and other facilities. 3. Prepare IT to support more innovative educational systems and processes.

Threat (T)	ST	WT
1. The emergence of other high-quality PAUD-TPA-BIMBA institutions.	1. Strengthen IT-based curricula that appeal to students.	1. Increase the number of qualified teachers and support staff.
2. Dynamic curriculum policies.	2. Enhance close relationships with the surrounding community.	2. Implement better teaching methods using technology.
3. Family economic conditions that influence participation.	3. Provide a variety of financially affordable facilities and services.	3. Offer more attractive facilities than competitors.
4. Operational costs that continue to experience significant increases.		
5. Competitors offering competitive prices supported by more attractive methods or facilities.		
6. The challenge of keeping up with developments in the national curriculum while maintaining Islamic values.		

Source: Results processed by the author, 2026.

SWOT analysis diagram

The total score for each factor can then be broken down as follows: Strength is 2.00, Weakness is 1.34, Opportunity is 1.43, and Threat is 1.66. Thus, the difference between the total

scores for the Strength and Weakness factors is (+) 0.66. Meanwhile, the difference between the total scores for the Opportunity and Threat factors is (-) 0.23. This is as shown in Figure 3.

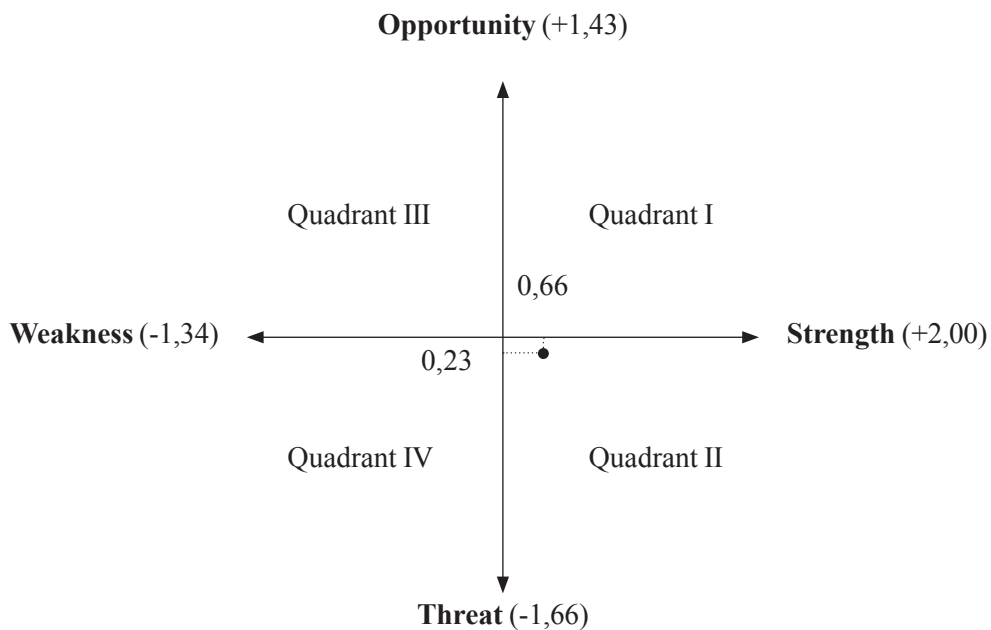


Figure 3. SWOT analysis diagram.

Source: Results processed by the author, 2026.

Based on Figure 3 of the SWOT analysis diagram, the Muhammad Sholahuddin Albimawi Education Foundation is positioned in Quadrant II. This indicates its position supports a diversification strategy. Therefore, the foundation's management needs to diversify its products to continue growing and developing.

DISCUSSION

Based on the research results, the IFE Matrix showed a score of 2.00 for strengths and 1.34 for weaknesses. Therefore, the total weighted score obtained was 3.34. Optimizing these strengths and weaknesses will address various existing weaknesses. This is demonstrated by a total score on the IFE Matrix of $2.00 \geq 1.34$, indicating that internal conditions have the strength to address the situation.

The EFE Matrix obtained a score of 1.43 for opportunities and 1.66 for threats. Therefore, the weighted score for the EFE Matrix is 3.09. Optimal utilization of all available opportunity variables or factors will demonstrate a total EFE score of $1.43 < 1.66$, indicating the system is less able to respond to existing external situations.

The IE Matrix indicates that the Muhammad Sholahuddin Albimawi Education Foundation is positioned in Cell I, which is growth, with the foundation's position and condition being developed and expanding. The internal factor score was 3.34 and the external factor score was 3.09. This cell represents the growth and development phase, where the strategy employed is concentration through vertical integration.

After formulating all existing strengths, weaknesses, opportunities, and threats, the business strategy factors are then compiled using the SWOT Matrix. The SWOT Matrix structure combines strengths with opportunities (SO), weaknesses with opportunities (WO), strengths with threats (ST), and weaknesses with threats (WT).

The results obtained from the SWOT Matrix indicate that the company can use its strengths to capitalize on opportunities. It can then create strategies by minimizing weaknesses to capitalize on opportunities. Next, it can create strategies by

using strengths to overcome threats. The final strategy is to minimize weaknesses and avoid threats.

Develop a strategy to leverage strengths to take advantage of existing opportunities. Develop a strategy to leverage opportunities to overcome existing weaknesses. Develop a strategy to leverage strengths to avoid emerging threats. Develop a strategy to mitigate weaknesses and avoid emerging threats.

The SWOT Analysis Diagram shows the Muhammad Sholahuddin Albimawi Education Foundation's position in Quadrant II, which represents a less favorable situation. Because the foundation faces threats, its strengths must be addressed. This is evident after conducting a SWOT Matrix Analysis, which highlights both internal and external factors.

CONCLUSION

The IFE Matrix shows that the strengths and weaknesses have a total score of 3.34, as the total IFE score is above 2.5. This indicates a strong internal position, with the Muhammad Sholahuddin Albimawi Education Foundation possessing strengths in terms of products, facilities, infrastructure, and services. Furthermore, the EFE Matrix shows that the opportunities and threats have a total score of 3.09. This indicates that the Muhammad Sholahuddin Albimawi Education Foundation is responding to existing opportunities and avoiding existing threats.

The IE Matrix shows the calculated scores for the IFE and EFE Matrices. The IFE Matrix score is 3.34 and the EFE Matrix score is 3.09. This places the company in Cell I, indicating an appropriate growth and build strategy. This strategy aligns with the company's internal strengths to capitalize on appropriate opportunities for profit.

The SWOT Analysis Diagram has a diagram intersection point located on the X, Y axis (0.66: 0.23) namely in Diagram II where the position is in Quadrant II which supports the diversification strategy. The Muhammad Sholahuddin Albimawi Education Foundation is in a less favorable situation, because it has strengths but weak opportunities so it needs to overcome existing

threats. The strategy that can be implemented in Quadrant II is to support the policy to carry out a product diversification strategy so that the company can develop well.

In addition to SWOT Analysis, the author suggests that further research could include analysis using the Quantitative Strategic Planning Matrix (QSPM) Analysis, Political, Economic, Social, and Technological (PEST) or Political, Economic, Social, Technological, Legal, and Environmental (PESTLE) Analysis, and Porter's Five Forces Analysis.

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Analysis of Price and Healthy Food Packaging Information on Purchasing Behavior through Customer Satisfaction

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Abstract

This study analyses the effect of price and product information on healthy food packaging on consumer purchasing behaviour, with customer satisfaction as a mediating variable. Changes in consumer behaviour are triggered by easy access to information, increased awareness of quality of life, and social and cultural factors. Using a quantitative approach with PLS analysis, this study involved healthy food consumers as respondents. The results show that price and packaging information have a significant impact on purchasing behaviour, both directly and through their effect on customer satisfaction. These findings emphasise the importance of product communication strategies and appropriate pricing to increase satisfaction and encourage purchasing decisions in an increasingly competitive healthy food market.

Keywords: Consumer Behavior, Packaging Information, Healthy Food, Satisfaction

INTRODUCTION

Consumer behaviour has changed significantly in the modern era. In the past, there were relatively few choices of goods available. Customers tended to accept whatever choices were available to them. However, with advances

in technology and growing consumer knowledge, purchasing patterns have also become more complex. In addition to purchasing goods, consumers in the modern era are also quite selective about what they choose. They consider several variables, including product origin,

brand, cost, and quality. Several variables cause this shift in consumer behaviour. First, buyers can compare various products more easily thanks to easy access to information through technology. Second, customers are encouraged to choose better products that meet their needs as a result of increased knowledge about the importance of quality of life. Third, consumer preferences are also shaped by social and cultural factors. (Shirinli, 2023).

Consumer behaviour is a multidimensional phenomenon influenced by various internal and external factors. Economic, social, psychological, and personal aspects influence consumer behaviour (Aprilya et al., 2024). Consumer behaviour encompasses several key actions, including identifying needs, gathering information, evaluating options, and making purchasing decisions (Maharani & Tazliqoh, 2024). In today's market, the decision-making process has become complex due to the large number of products available. Impulsive buying is an interesting aspect of consumer behaviour, where individuals make unplanned purchases without careful consideration (Rotinsulu et al., 2024).

Understanding the factors that influence impulse buying is crucial for marketers and policymakers. High purchase frequency often leads to unnecessary or excessive product accumulation, indicating a conflict between desire and actual need (Tuzzahra, 2024). This mismatch can result in product returns, exchanges, or buyer's remorse. Consumer behaviour research seeks to identify the psychological, sociological, and environmental factors that influence consumer choices. This knowledge helps develop more effective and sustainable marketing strategies (Amirulloh et al., 2024).

Product price is one of the main factors that influence consumer purchasing behaviour, as it reflects the value and benefits received from a product. In setting prices, companies consider various aspects, such as production costs, the level of competition, and consumer perceptions of price fairness and equity, to maintain a balance between profitability and customer satisfaction

(Banurea & Riofita, 2024).

Perceptions of fair pricing can increase trust and loyalty, especially in competitive markets with similar products. Research indicates that price perceptions have a significant influence on consumer purchasing decisions, particularly for frequently purchased products (Harnadi et al., 2021). Price not only determines product or brand choice, but also reflects the value consumers receive from a transaction.

Packaging plays a strategic role in influencing consumer purchasing decisions, serving not only as a product protector but also as a visual communication medium that reflects a brand's image and differentiates products from competitors (Reza, 2024). Attractive, informative packaging design that appeals to consumer cultural preferences through elements such as colour, shape, size, and material can build a positive perception of product quality and value. Colour, for example, can evoke certain emotions; green is associated with freshness, while red is associated with energy and passion. In a competitive market, innovative and relevant packaging design can create an emotional experience, strengthen the relationship between the product and consumers, and provide a competitive advantage for the company (Subudiartha et al., 2024).

Customer satisfaction arises from a comparison between consumer expectations and the perceived performance of the product, where expectations are influenced by factors such as price, product information, and packaging design. When a product meets or exceeds expectations, satisfaction levels increase, and this has a positive impact on purchasing behaviour (Sholikah & Ahmadi, 2024). Research shows that consumer involvement in the decision-making process has a greater impact on satisfaction than the amount of information provided, because direct experience creates a stronger perception of value. Conversely, excessive information can actually reduce purchasing interest; therefore, clear presentation and prominent visuals are crucial for attracting consumer attention. Thus, customer satisfaction plays a key role in strengthening the relationship between product information and

purchasing behaviour (Ghandi et al., 2023).

Although many studies, such as Zhao et al. (2021), have discussed factors that influence consumer behaviour, including price, product information, and customer satisfaction, a gap remains in understanding the integrated relationship between these factors, particularly in the specific context of healthy food products. Amid the rapid growth of products such as low-sugar biscuits, tea, and coffee, as well as MSG-free noodles, consumers are now more discerning in assessing the price and clarity of information on packaging as a basis for their purchasing decisions.

In this context, this study is important for analysing how price and product information on packaging influence consumer purchasing behaviour, with customer satisfaction as a mediator. To address this research gap, five hypotheses are proposed, namely: (1) product price is positively correlated with consumer purchasing behavior, (2) product information on packaging has a positive effect on consumer purchasing behavior, (3) product information has a positive effect on customer satisfaction, (4) customer satisfaction mediates the relationship between product information and consumer purchasing behavior, and (5) customer satisfaction has a positive effect on consumer purchasing behavior.

The results of this study are expected to provide valuable insights for consumers in understanding purchasing behaviour in an increasingly competitive healthy food market, particularly in relation to the clarity of information on packaging. Through an understanding of the influence of price and product information on purchasing behaviour, as well as the role of customer satisfaction as a mediator, this study aims to help consumers become more discerning and selective in evaluating healthy food products. In addition, these findings can also serve as a reference for producers in developing pricing strategies and packaging information that is more transparent and informative in order to increase customer trust and satisfaction.

METHODS

This study employs a quantitative method with a cross-sectional design, in which data are collected once from respondents to test the relationship between variables using Structural Equation Modelling (SEM-PLS). The research subjects are consumers of healthy food products, with a total of 150 respondents selected using non-probability sampling techniques, specifically convenience sampling methods, based on the researcher's consideration of the respondents' suitability. The data used were primary data obtained through a 5-point Likert scale questionnaire, which measured respondents' perceptions of product prices, information on packaging, customer satisfaction, and consumer purchasing behaviour. Descriptive analysis was used to describe the characteristics of the data, while inferential analysis through SEM-PLS was used to test the direct and indirect effects of price and product information on purchasing behaviour, with customer satisfaction as a mediating variable.

RESULTS

Before the data was analysed with SEM, validity and reliability tests were conducted using SmartPLS version 3 software. In the validity test, an indicator is considered valid if it has a loading factor of 0.5 or higher for the intended construct. Thus, latent constructs better predict indicators in their blocks than indicators in other blocks. Another method to examine discriminant validity is to look at the square root of the Average Variance Extracted (AVE) value. The recommended value is above 0.5. Reliability testing is conducted by examining the composite reliability value of the indicator block measuring the construct. The composite reliability result will be considered satisfactory if it exceeds 0.7. From the reliability test results above > 0.8 , the reliability test can also be reinforced with Cronbach's Alpha.

To further clarify the validity and reliability results of the construct on Product Price, Product Information about Packaging, Customer Satisfaction, and Consumer Behaviour, see Table 1.

Table 1. Construct reliability and validity

Variable	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Product Price (X1)	0,580	0,591	0,779	0,542
Product Information about Packaging (X2)	0,692	0,731	0,809	0,516
Customer Satisfaction (M)	0,844	0,855	0,889	0,616
Consumer Purchasing Behavior (Y)	0,702	0,707	0,816	0,527
Customer Satisfaction (M)	0,844	0,855	0,889	0,616
Consumer Purchasing Behavior (Y)	0,702	0,707	0,816	0,527

Source: Data processing (2025).

From the results of the validity and reliability tests of all constructs, it can be seen that for validity, an Average Variance Extracted (AVE) value > 0.5 means that all variables are valid, while for reliability, a composite reliability value > 0.7 and Cronbach's Alpha > 0.5 mean that all variables are reliable.

Structural model testing is the development of a theory-based model in order to analyse the relationship between exogenous and endogenous variables that have been described in the conceptual framework. The stages of structural model testing (inner model) can be carried out using the Goodness of Model Fit. The results of the model fit measurement in this study can be seen in Table 2.

Tabel 2. Goodness of fit

	Saturated Model	Estimated Model
SRMR	0,095	0,096
d_ ULS	1,239	1,252
d_ G	0,312	0,314
Chi-Square	269,343	268,172
NFI	0,661	0,663

Source: Data processing (2025).

The SRMR value, also known as the Standardised Root Mean Square Residual, describes the level of error in predicting the independent variable based on the dependent variable. The residual estimate in this study has an original value of less than 0.1. d_ ULS (The Squared Euclidean Distance) and d_ G (The Geodesic Distance) indicate that a good research model must have a value greater than 0.05 (if using a 95% confidence interval) or > 0.01 (if using a 99% confidence interval). This means that the research model has a low residual distribution.

Next is the coefficient of determination stage, the results of which can be seen from the R Square value. The coefficient of determination is a percentage value that indicates the contribution of the predicting variable to the predicted variable. The higher the number, the higher the contribution of the independent variable in influencing the rise or fall of the dependent variable.

Table 3. R square

	R Square	R Square Adjusted
Customer Satisfaction	0,254	0,249
Purchasing Behavior	0,365	0,352

Source: Data processing (2025).

The results indicate that the influence of product price and packaging information on customer satisfaction is 25.4%. After that, the variables of product price, product information on packaging, and customer satisfaction account for 36.5% in consumer purchasing behaviour. After going through the determination coefficient stage, the next stage is hypothesis testing, which is the final stage after all parameters have been determined.

Based on the structural model and hypothesis testing, following the two-phase SEM technique, the measurement model results were used to test the structural model, including the research construction path.

DISCUSSION

In addition to testing the structural model, the statistical significance of the research hypotheses was also investigated. The results showed that all hypotheses were consistent with the research of Shirinli (2023).

H1: The price of a product has a significant impact on purchasing behaviour. The statistical significance of the coefficient and the positive relationship indicate that when product prices increase, customer purchasing behaviour tends to improve. Product price is a direct element that generates revenue and indicates the success or failure of a product or service (Zhao et al., 2021). Pricing is an important factor that has a significant impact on consumer purchase decisions. Cost is usually the primary factor that influences consumers decisions to buy. For businesses to efficiently market their goods and services, they must understand how price influences consumer behavior (Johan et al., 2023).

H2: Consumer product information influences purchasing behaviour. For target consumers,

product packaging serves as an excellent networking tool, ultimately increasing their awareness. Packaging should effectively highlight key aspects of the product and brand, including material composition, purpose, and quality. To show respect for customers, packaging must include all this information in the Indonesian language. Not only is efficient packaging important for storing and preserving products, but it is also crucial for creating interest and motivating customers to make a purchase. Environmentally friendly packaging has become increasingly important. As a result, marketers must give high priority to this aspect and use best practices as much as possible, including the use of environmentally friendly recycled materials (Reza, 2024; Subudiartha et al., 2024).

H3: Product information affects customer satisfaction. Colour, quality, printing, content innovation, labelling, and packaging are key components of product information variables. Consumers tend to react positively to quality, colour, and content. Similarly, if a product is labelled with accurate information, it will increase the value of the product. Consumers respond specifically to the name, ingredients, and packaging of a product (Zhao et al., 2021).

H4: Customer satisfaction mediates the relationship between product information and consumer purchasing behaviour. This mediating effect highlights the importance of not only presenting useful and attractive product information on packaging, but also focusing on enhancing customer satisfaction to foster good purchasing habits. Customer satisfaction is a mediator for consumer purchasing behaviour (Shirinli, 2023).

H5: Customer satisfaction influences consumer purchasing behaviour. This supports the results Zhao et al. (2021).

Table 4. Hypothesis testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O/ STDEV)	P Values	Hypothesis
Product Price -> Purchasing Behavior	0,316	0,325	0,091	3,468	0,0001	H1 Accepted
Product Information about Consumers -> Purchasing Behavior	0,504	0,513	0,061	8,298	0,000	H2 Accepted
Product Information about Consumers -> Customer Satisfaction	0,203	0,210	0,090	2,258	0,024	H3 Accepted
Customer Satisfaction -> Purchasing Behavior	0,261	0,255	0,091	2,864	0,004	H5 Accepted

Source: Data processing (2025).

Table 5. Total indirect effect/mediation

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P Values	Hypothesis
Product Information about Consumers -> Customer Satisfaction -> Purchasing Behavior	0,131	0,131	0,048	2,747	0,0006	H4 Accepted

Source: Data processing (2025).

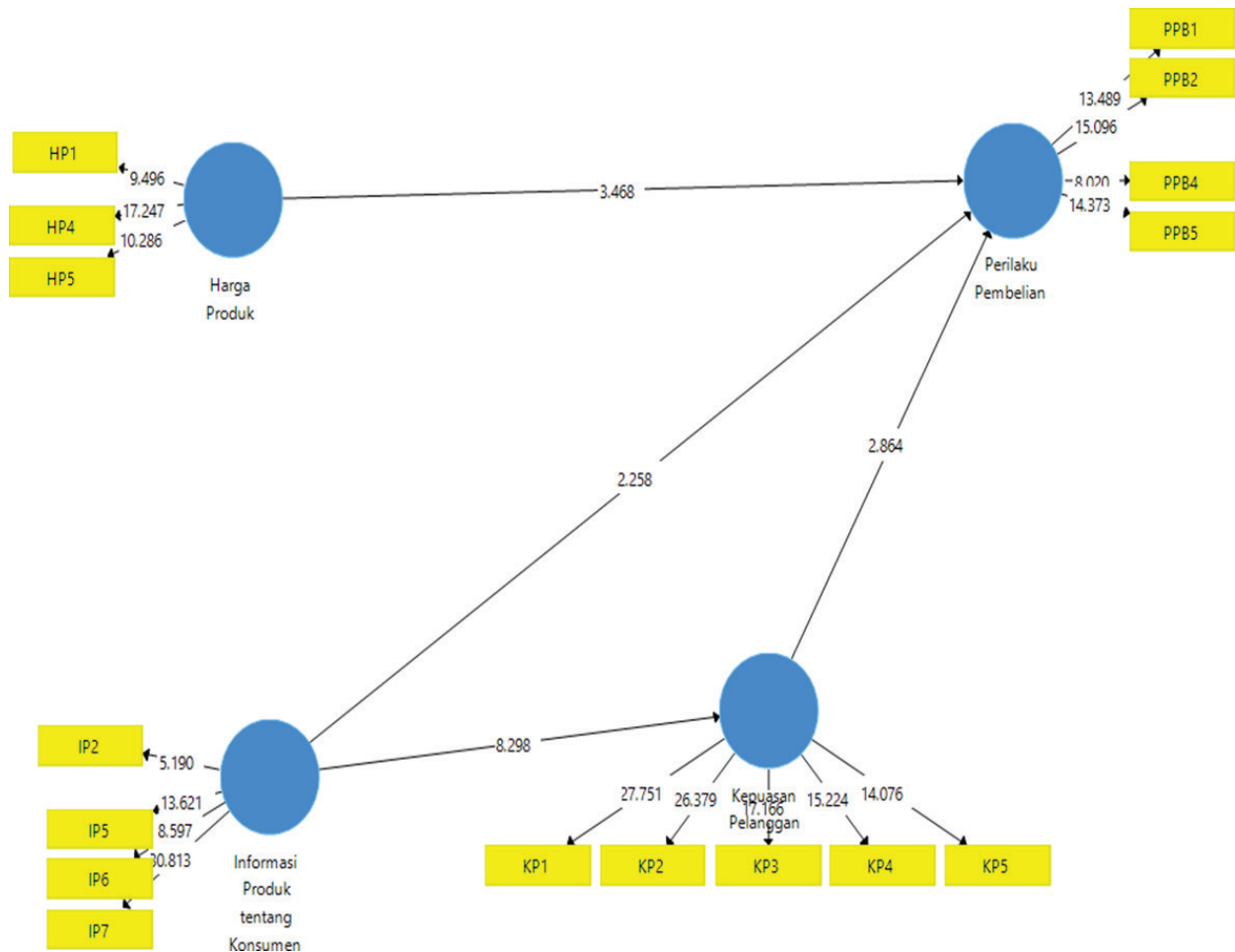


Figure 1. Results of the path diagram on Smart PLS

Customer satisfaction is evaluated by obtaining feedback from customers after they have purchased a product or service, and then comparing it with their expectations. Customer satisfaction is calculated based on product or service performance that meets customer needs and desires. Satisfied consumers are those who believe that the product or service is worth buying, which will encourage them to purchase the product again. On the other hand, frustrated consumers may persuade others not to buy the same brand, ultimately leading to a switch to a competitor's brand (Zhao et al., 2021). According to Majeed et al. (2022), customer satisfaction is considered to influence repurchase intention and behaviour, which, in turn, contribute to an organisation's sales and revenue potential.

CONCLUSION

Based on the research results, product price has a

positive effect on consumer purchasing behaviour, as does product information on packaging, which has been proven to have a positive impact on purchasing decisions. Additionally, product information has a positive effect on customer satisfaction, which acts as a mediating variable that strengthens the relationship between product information and consumer purchasing behaviour. Customer satisfaction has been proven to have a significant impact on purchasing behaviour. Overall, the influence of product price and packaging information on customer satisfaction is 25.4%, while the combined influence of product price, packaging information, and customer satisfaction on consumer purchasing behaviour reaches 36.5%. These findings indicate that price, packaging information, and customer satisfaction are important factors in shaping consumer purchasing behaviour towards healthy food products.

As a follow-up to the results of this study, future research is expected to expand its scope by adding other variables beyond product packaging information, price, and consumer satisfaction. Future studies should consider incorporating product quality as an additional variable, as it plays a significant role in shaping consumer satisfaction for healthy food products (Budiman & Mahadwartha, 2026). Researchers may also consider using different analysis methods, such as AMOS or Hayes SPSS, to obtain more in-depth results. In addition, conducting research in a more controlled environment will help ensure that consumer interactions with packaging information, price, and satisfaction can be observed more objectively. A sample size larger than 146 respondents is also recommended so that the results of subsequent studies have a higher level of reliability and generalizability.

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Education Level and Achievement Motivation Mediated by Job Satisfaction in Developing Nurses Performance at Moh. Ridwan Meuraksa General Hospital

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Abstract

Nursing performance remains critical to quality healthcare delivery, yet the mechanisms through which education level and achievement motivation influence performance outcomes remain understudied. This study examines the mediating role of job satisfaction in the relationships between education level, achievement motivation, and nurse performance at Moh. Ridwan General Hospital, Meuraksa. A cross-sectional study was conducted with 250 nurses using Smart PLS-SEM analysis. Data were collected through validated questionnaires measuring education level, achievement motivation, job satisfaction, and performance. Education level significantly influenced both job satisfaction and performance. Achievement motivation demonstrated strong positive effects on job satisfaction and performance. Job satisfaction partially mediated the relationships between education level and performance, and between achievement motivation and performance. The findings emphasize the importance of developing educational pathways and motivational programs while fostering job satisfaction to enhance nursing performance in hospital settings.

Keywords: Education Level, Achievement Motivation, Job Satisfaction, Nurse Performance

INTRODUCTION

Healthcare organizations worldwide face unprecedented challenges in maintaining high-quality care delivery while managing increasingly complex operational demands. The nursing workforce, representing the largest segment of healthcare professionals, plays a critical role in determining patient outcomes and organizational success (Xie & Lu, 2025). Globally, healthcare systems struggle with nursing shortages, high turnover rates, and performance variability, which directly impact patient safety and care quality (Ora et al., 2023).

The World Health Organization emphasizes that nursing performance is fundamental to achieving universal health coverage and sustainable development goals in healthcare. At the national level, Indonesian healthcare facilities encounter specific challenges related to nursing workforce development and performance optimization. The Indonesian Ministry of Health reports significant variations in nursing performance across different hospital types and regions, with educational disparities and motivational factors contributing to these differences (Ambarwati et al., 2024). The rapid expansion of healthcare services in Indonesia has created urgent demands for highly competent nurses capable of delivering evidence-based care in diverse clinical settings.

Moh. Ridwan General Hospital in Meuraksa faces particular challenges in optimizing nursing performance despite investments in staff development and infrastructure improvements. Preliminary observations reveal inconsistencies in care delivery standards, variable patient satisfaction scores, and concerns regarding the alignment between nurses' educational qualifications, motivational levels, and actual job performance. Understanding the mechanisms through which education and motivation influence performance through job satisfaction becomes critical for developing targeted interventions.

Recent scholarly investigations emphasize the multifaceted nature of nursing performance determinants. Research by (Yonghai Zhu et al., 2022) demonstrates that educational attainment

significantly predicts clinical competence and patient outcomes. Similarly, (Hsu & Chen, 2023) found strong correlations between achievement motivation and performance metrics in acute care settings. The mediating role of job satisfaction has gained attention, with (Querstret et al., 2020) that satisfaction serves as a critical pathway through which organizational factors influence performance outcomes.

Furthermore, cross-cultural studies highlight the context-specific nature of these relationships. Research by (Labrague et al., 2021) indicates that cultural values and organizational contexts moderate the strength of relationships between individual characteristics and performance. (Kohnen et al., 2024) emphasizing the importance of examining mediation mechanisms in specific healthcare settings to develop contextually appropriate interventions.

Despite extensive research on individual factors affecting nursing performance, limited studies examine the complex interplay between education, motivation, satisfaction, and performance within a comprehensive mediation framework, particularly in Indonesian healthcare contexts. This study addresses this gap by investigating how job satisfaction mediates the relationships between education level, achievement motivation, and nursing performance at Moh. Ridwan General Hospital. The findings will provide evidence-based insights for healthcare administrators and policymakers seeking to enhance nursing workforce effectiveness through targeted human resource strategies.

Education level and performance

Education level represents a fundamental determinant of professional competence in nursing practice. Higher educational attainment equips nurses with advanced clinical knowledge, critical thinking skills, and evidence-based practice capabilities that directly translate into superior performance outcomes (Aiken et al., 2024). Nurses with bachelor's degrees or higher demonstrate enhanced patient assessment abilities, better clinical decision-making, and improved adherence to safety protocols compared to diploma-level counterparts (Teixeira et al.,

2023). The cognitive complexity associated with advanced education enables nurses to navigate challenging clinical situations more effectively and adapt to rapidly evolving healthcare technologies.

Research by (Teixeira et al., 2023) reveals that educational preparation significantly predicts performance indicators including medication error rates, patient satisfaction, and quality improvement participation. Therefore, we hypothesize:

H1: Education level has a positive direct effect on nurses' performance

Education level and job satisfaction

Educational attainment influences job satisfaction through multiple mechanisms including professional identity, autonomy, and career advancement opportunities. Nurses with higher education levels report greater satisfaction due to enhanced professional recognition, increased participation in decision-making processes, and access to specialized roles (Wei et al., 2023). Advanced education correlates with better alignment between job expectations and reality, as well-educated nurses possess more accurate understandings of professional demands and organizational contexts.

Empirical evidence from (Chen et al., 2022) demonstrates that educational level positively predicts satisfaction dimensions including work meaningfulness, professional growth opportunities, and collegial relationships.

H2: Education level has a positive effect on job satisfaction

Achievement motivation and job satisfaction

Achievement motivation, characterized by the desire for excellence, goal attainment, and continuous improvement, substantially influences job satisfaction in healthcare professionals. Nurses with high achievement motivation derive satisfaction from accomplishing challenging tasks, mastering new competencies, and contributing to patient welfare (Ryan & Deci, 2020). Self-determination theory suggests that intrinsic motivation fulfills basic psychological needs for competence and autonomy, directly enhancing job satisfaction.

Studies by (Nantsupawat, 2020) confirm strong positive associations between achievement orientation and satisfaction across diverse nursing specialties. Achievement-motivated nurses perceive their work as more meaningful and experience greater fulfillment from patient care activities.

H3: Achievement motivation has a positive effect on job satisfaction

Achievement motivation and performance

Achievement motivation serves as a critical driver of nursing performance through its influence on effort expenditure, persistence, and goal-directed behavior. Highly motivated nurses consistently pursue excellence, seek feedback for improvement, and demonstrate resilience in challenging situations (Howard et al., 2021). The goal-setting mechanisms associated with achievement motivation facilitate superior performance by focusing attention, mobilizing energy, and encouraging strategy development. Meta-analytic findings by (Walker, n.d.) reveal consistent positive relationships between achievement motivation and performance indicators across professional domains. In nursing contexts, (Fontaine et al., 2024) that motivation predicts clinical competence, patient outcomes, and professional development activities.

H4: Achievement motivation has a positive direct effect on nurses' performance

Job satisfaction and performance

The satisfaction-performance relationship represents one of the most extensively studied phenomena in organizational behavior and healthcare management. Satisfied nurses demonstrate higher commitment, reduced absenteeism, and superior patient care quality (Lucas, 2024). Job satisfaction influences performance through enhanced organizational citizenship behaviors, increased effort investment, and reduced turnover intentions that enable skill development and expertise accumulation. Contemporary research by (Behavior et al., 2023) emphasizes that satisfaction serves as a psychological resource that facilitates performance under demanding conditions. In nursing, satisfied professionals exhibit better

patient communication, greater adherence to evidence-based protocols, and enhanced teamwork (Labrague et al., 2021).

H5: Job satisfaction has a positive effect on nurses' performance

Mediating role of job satisfaction

Job satisfaction functions as a critical mediating mechanism linking individual characteristics to performance outcomes. The satisfaction-mediation perspective suggests that education and motivation enhance performance partially through their effects on satisfaction, which creates favorable psychological states conducive to optimal performance (Judge et al., 2001). Education increases satisfaction by providing professional identity and competence, which subsequently motivates higher performance standards. Similarly, achievement motivation enhances satisfaction through need fulfillment,

creating conditions that support sustained high performance.

Empirical investigations support these mediation pathways. Research by (Lu et al., 2019) found that satisfaction partially mediated education-performance relationships among hospital nurses. Similarly, studies by (Deok, 2023) demonstrate satisfaction's mediating role between motivation and outcomes. Additional support comes from (Commitment & Cho, 2022), who found significant indirect effects of individual factors on performance through satisfaction pathways in healthcare settings.

H6: Job satisfaction mediates the relationship between education level and nurses' performance.

H7: Job satisfaction mediates the relationship between achievement motivation and nurses' performance.

Conceptual framework

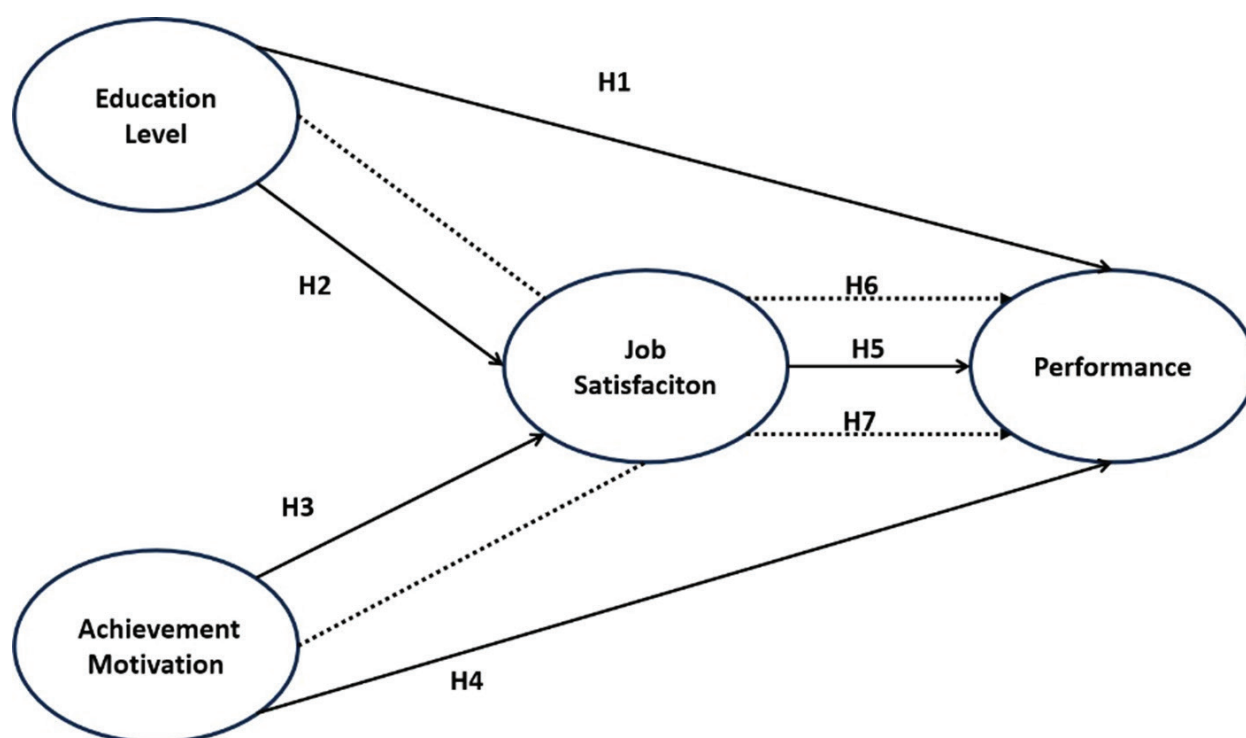


Figure 1. Research model

The research model (Figure 1) integrates these relationships within a comprehensive framework examining direct and indirect effects of education level and achievement motivation on nursing performance, with job satisfaction as the mediating variable. This model acknowledges the complexity of performance determinants while providing testable pathways for empirical investigation.

METHODS

This study employed a quantitative cross-sectional design using survey methodology to examine relationships among education level, achievement motivation, job satisfaction, and performance among nurses at Moh. Ridwan General Hospital, Meuraksa. The research adopted a positivist paradigm consistent with structural equation modeling approaches in healthcare research (Ringle & Sarstedt, 2021).

The target population comprised all registered nurses employed in clinical departments including medical-surgical, critical care, emergency, and outpatient units.

Sample size determination followed recommendations for partial least squares structural equation modeling (PLS-SEM), requiring minimum 10 observations per predictor variable (Ringle & Sarstedt, 2021). With four predictors in the most complex relationship, a minimum sample of 200 was required. To account for potential non-response and ensure adequate statistical power, 280 nurses were invited to participate, yielding 250 valid responses (89.3% response rate). Inclusion criteria required minimum one year of clinical experience and current full-time employment status.

RESULT

Table 1. Sample characteristics

Characteristic	Category	Frequency (n)	Percentage (%)
Gender	Male	73	29.2
	Female	177	70.8
Age	23-30 years	98	39.2
	31-40 years	102	40.8
	41-50 years	42	16.8
	>50 years	8	3.2
	Education	Diploma	87
	Bachelor	142	56.8
	Master	21	8.4
Work Experience	1-5 years	112	44.8
	6-10 years	79	31.6
	>10 years	59	23.6
Department	Medical-Surgical	98	39.2
	Critical Care	62	24.8
	Emergency	51	20.4
	Outpatient	39	15.6

Source: Data processing, 2025.

Variable measurement

Table 2. Variable operationalization and measurement

Variable	Definition	Indicators	Items	Scale	Source
Education Level	Highest formal nursing education attained	Educational degree (Diploma=1, Bachelor=2, Master=3)	1	Ordinal	(Aiken et al., 2024)
Achievement Motivation	Drive to excel and accomplish challenging goals	1.Goal orientation 2.Task challenge preference 3.Persistence 4.Excellence standards 5.Feedback seeking	15	5-point Likert	(Ryan & Deci, 2020)
Job Satisfaction	Positive emotional state from work appraisal	1.Workcontent satisfaction 2.Supervisor satisfaction 3.Colleague satisfaction 4.Compensation satisfaction 5.Promotion satisfaction	20	5-point Likert	(Chazan et al., 2022)
Nurses' Performance	Effectiveness in fulfilling job responsibilities	1.Task performance 2.Contextual performance 3.Clinical competence 4.Patient care quality 5.Professional development	18	5-point Likert	(Xie & Lu, 2025)

Source: Data processing, 2025.

All multi-item scales utilized five-point Likert scales ranging from 1 (strongly disagree) to 5 (strongly agree). Instruments were adapted from validated scales in healthcare research (Doğrusöz & Yazıcı, 2025). Achievement motivation was measured using the Achievement Motivation Inventory adapted from (Lang and Fries 2022). Job satisfaction utilized the Job Satisfaction Survey (Chazan et al., 2022). Nursing performance was assessed using the Nursing Performance Measurement Scale (Commitment & Cho, 2022).

Data analysis

Data analysis employed Smart PLS 4.0 software following the two-stage analytical procedure

recommended for PLS-SEM (Sarstedt et al., 2019). First, the measurement model (outer model) was evaluated to establish reliability and validity of constructs. Assessment criteria included composite reliability (>0.70), average variance extracted (AVE >0.50), and discriminant validity using heterotrait- monotrait ratio (HTMT <0.85) as recommended by (Ringle et al., 2023). Second, the structural model (inner model) was examined to test hypothesized relationships. Path coefficients, significance levels, and R² values were assessed using bootstrapping procedures with 5,000 resamples (Becker et al, 2022) . Mediation effects were tested following the approach by

(Jun-Hwa Cheah et al., 2021), examining specific indirect effects and their significance through bias-corrected confidence intervals.

Model fit was evaluated using standardized root mean square residual (SRMR <0.08) and normed fit index (NFI >0.90) as appropriate for PLS-SEM (Schuberth & Rademaker, 2026). Common method bias was assessed using Harman's single-factor test and full collinearity variance inflation factors (VIF <3.3) following (Becker et al, 2022). Ethical approval was obtained from the hospital institutional review board, and informed consent was secured from all participants (Emanuel et al., 2012)

Demographic profile

The sample comprised 250 nurses with diverse demographic characteristics reflecting the hospital workforce composition. Female nurses represented 70.8% of participants (n=177), consistent with global nursing workforce patterns (Buchan et al., 2022). Age distribution showed predominance of nurses in early to mid-career stages, with 39.2% aged 23-30 years and 40.8% aged 31-40 years, indicating a relatively young workforce. Educational attainment revealed 56.8% held bachelor's degrees, 34.8% diplomas, and 8.4% master's degrees, demonstrating

moderate educational advancement within the nursing staff.

Work experience patterns indicated 44.8% had 1-5 years of experience, 31.6% had 6-10 years, and 23.6% exceeded 10 years, suggesting a balanced mix of novice and experienced professionals. Departmental distribution included medical-surgical (39.2%), critical care (24.8%), emergency (20.4%), and outpatient (15.6%) units, providing adequate representation across clinical specialties. These demographic characteristics align with workforce distributions reported in similar Indonesian hospital studies (Sharma et al., 2024).

Note: CR = Composite Reliability; AVE = Average Variance Extracted; **p < 0.01

Measurement model assessment

The measurement model evaluation demonstrated satisfactory reliability and validity across all constructs. Composite reliability (CR) values ranged from 0.924 to 0.941, substantially exceeding the 0.70 threshold, indicating excellent internal consistency (Sarstedt et al., 2019). Average variance extracted (AVE) values ranged from 0.671 to 0.694, surpassing the 0.50 criterion and confirming adequate convergent validity (Cheung et al., 2024).

Table 3. Descriptive statistics and construct correlations

Variable	Mean	SD	CR	AVE	1	2	3	4
1. Education Level	1.74	0.61	-	-	-			
2. Achievement Motivation	3.87	0.64	0.924	0.671	0.342**	-		
3. Job Satisfaction	3.65	0.71	0.937	0.683	0.389**	0.567**	-	
4. Nurses' Performance	3.92	0.58	0.941	0.694	0.421**	0.612**	0.639**	-

Source: Data processing, 2025.

Table 4. Outer loadings and construct reliability

Construct	Indicator	Loading	t-value	CR	AVE	Cronbach's α
Achievement Motivation	AM1	0.812	24.567	0.924	0.671	0.912
	AM2	0.834	27.891			
	AM3	0.829	26.432			
	AM4	0.801	23.156			
	AM5	0.818	25.234			
Job Satisfaction	JS1	0.821	25.789	0.937	0.683	0.926
	JS2	0.836	28.456			
	JS3	0.827	26.891			
	JS4	0.814	24.567			
	JS5	0.829	27.123			
Nurses' Performance	NP1	0.829	27.456	0.941	0.694	0.931
	NP2	0.842	29.123			
	NP3	0.836	28.567			
	NP4	0.823	26.234			
	NP5	0.847	30.456			

Source: Data processing, 2025.

All indicator loadings exceeded 0.80, demonstrating strong relationships between observed variables and their respective latent constructs (Ringle & Sarstedt, 2021). Cronbach's alpha coefficients ranged from 0.912 to 0.931, confirming scale reliability.

Discriminant validity was assessed using the heterotrait-monotrait ratio (HTMT) criterion, considered more appropriate than traditional Fornell-Larcker approaches (Sarstedt et al., 2019). All HTMT values remained below the conservative 0.85 threshold, establishing discriminant validity.

Table 5. Discriminant validity (HTMT ratio)

Variable	1	2	3	4
1. Education Level	-			
2. Achievement Motivation	0.378	-		
3. Job Satisfaction	0.412	0.601	-	
4. Nurses' Performance	0.445	0.647	0.676	-

Source: Data processing, 2025.

Common method bias assessment using Harman's single-factor test revealed that the first factor explained 38.7% of variance, well below the 50% threshold, indicating minimal common method variance concerns (Behavior et al., 2024). Full collinearity VIF values ranged from 1.234 to 2.156, substantially below 3.3, further confirming absence of significant method bias (Kock, 2021).

Structural model assessment

The structural model demonstrated satisfactory explanatory power and predictive relevance. The model explained 48.3% of variance in job satisfaction ($R^2=0.483$) and 64.7% of variance in nurses' performance ($R^2=0.647$), indicating substantial predictive capability (Shmueli et al., 2019). Predictive relevance was confirmed through Stone-Geisser Q^2 values of 0.327 for job satisfaction and 0.441 for performance, both exceeding zero and demonstrating adequate predictive relevance (Ringle & Sarstedt, 2021).

Model fit indices demonstrated acceptable fit: SRMR=0.067 (<0.08) and NFI=0.912 (>0.90), confirming overall model adequacy (Ringle & Sarstedt, 2021).

Hypothesis testing results revealed significant support for all direct relationships. Education level demonstrated a significant positive effect on nurses' performance ($\beta=0.187, t=3.339, p=0.001$), supporting H1. This finding aligns with human capital theory suggesting that educational investments enhance productive capabilities (Becker et al., 2022). Education level also significantly predicted job satisfaction ($\beta=0.215, t=3.644, p<0.001$), confirming H2 and consistent with research demonstrating that higher education increases professional fulfillment (Fontaine et al., 2024).

Achievement motivation exhibited strong positive effects on both job satisfaction ($\beta=0.486, t=9.346, p<0.001$) and nurses' performance ($\beta=0.289, t=4.983, p<0.001$), supporting H3 and H4 respectively. These findings corroborate self-determination theory's predictions regarding intrinsic motivation's role in work outcomes (Ryan & Deci, 2020). Job satisfaction significantly influenced performance ($\beta=0.378, t=6.197, p<0.001$), confirming H5 and consistent with the happy-productive worker thesis (Wartenberg et al., 2023).

Table 6. Hypothesis testing results - direct effects

	Path	β	SE	t-value	p-value	Result
H1	Education Level → Performance	0.187	0.056	3.339	0.001	Supported
H2	Education Level → Job Satisfaction	0.215	0.059	3.644	0.000	Supported
H3	Achievement Motivation → Job Satisfaction	0.486	0.052	9.346	0.000	Supported
	Achievement Motivation → Performance	0.289	0.058	4.983	0.000	Supported
H4	Job Satisfaction → Performance	0.378	0.061	6.197	0.000	Supported

Source: Data processing, 2025.

Table 7. Mediation analysis results - indirect effects

	Indirect Path	β	SE	t-value	p-value	VAF	Result
H6	Education Level → Job Satisfaction → Performance	0.081	0.027	3.000	0.003	30.2%	Supported
H7	Achievement Motivation → Job Satisfaction → Performance	0.184	0.038	4.842	0.000	38.9%	Supported

Source: Data processing, 2025.

Mediation analysis demonstrated significant indirect effects for both hypothesized relationships. Job satisfaction mediated the relationship between education level and performance ($\beta=0.081$, $t=3.000$, $p=0.003$), supporting H6. The variance accounted for (VAF) of 30.2% indicated partial mediation, suggesting that education influences performance both directly and through satisfaction-enhancing mechanisms (Stud, 2024).

Job satisfaction also significantly mediated the achievement motivation-performance relationship ($\beta=0.184$, $t=4.842$, $p<0.001$), confirming H7. The VAF of 38.9% indicated partial mediation, suggesting that motivation enhances performance partially through satisfaction-related pathways while maintaining direct effects (Hayes & Rockwood, 2020). These findings support the resource perspective suggesting that satisfaction represents a psychological resource enabling motivated individuals to translate capabilities into performance (Sonntag & Meier, 2024).

Effect size analysis using Cohen's f^2 revealed varied magnitudes of relationships. Achievement motivation demonstrated a large effect on job satisfaction ($f^2=0.310$) and medium effect on performance ($f^2=0.143$), confirming its substantial role in determining workplace outcomes (Adebayo & Ozkan, 2024). Education level showed small but significant effects on both satisfaction ($f^2=0.058$) and performance ($f^2=0.052$), suggesting meaningful contributions despite smaller magnitudes. Job satisfaction exhibited a medium effect on performance ($f^2=0.187$), underscoring its practical importance as a mediating mechanism.

The structural model results comprehensively support the hypothesized framework, demonstrating that both education level and achievement motivation influence nurses' performance directly and indirectly through job satisfaction. These findings provide robust empirical evidence for the complex interplay between individual characteristics, affective

Table 8. Total effects and effect sizes

Relationship	Total Effect	Direct Effect	Indirect Effect	f²	Effect Size
Education Level → Performance	0.268	0.187	0.081	0.052	Small
Achievement Motivation → Performance	0.473	0.289	0.184	0.143	Medium
Education Level → Job Satisfaction	0.215	0.215	-	0.058	Small
Achievement Motivation → Job Satisfaction	0.486	0.486	-	0.310	Large
Job Satisfaction → Performance	0.378	0.378	-	0.187	Medium

Source: Data processing, 2025.

states, and performance outcomes in healthcare settings, with implications extending beyond the immediate research context to broader human resource management practices in nursing organizations.

DISCUSSION

The findings of this study provide compelling evidence for the multifaceted determinants of nursing performance, revealing complex direct and mediated pathways through which education and motivation influence work outcomes. The significant positive relationship between education level and performance (H1) corroborates extensive research demonstrating that advanced educational preparation enhances clinical competence, critical thinking, and evidence-based practice capabilities (Aiken et al., 2024). This finding reinforces policy recommendations for educational advancement within nursing workforces, particularly in developing healthcare systems where educational disparities remain pronounced.

The strong influence of achievement motivation on both job satisfaction (H3) and performance (H4) aligns with self-determination theory's predictions regarding intrinsic motivation's role in workplace effectiveness (Ryan & Deci, 2020). Nurses high in achievement motivation appear to derive greater fulfillment from their work while simultaneously demonstrating superior performance, suggesting that motivational interventions could yield dual benefits for individual wellbeing and organizational effectiveness. This finding extends previous research by (Adebayo & Ozkan, 2024), who found similar patterns among Chinese nurses but without examining mediation mechanisms.

The mediating role of job satisfaction (H6, H7) represents a critical contribution of this study, demonstrating that satisfaction functions as a psychological mechanism translating individual characteristics into performance outcomes. The partial mediation observed suggests that education and motivation enhance performance both directly through skill enhancement and goal-directed behavior, and indirectly by creating satisfying work experiences that further motivate excellence. This dual-pathway model

reconciles conflicting findings in previous literature regarding the satisfaction-performance relationship (Adebayo & Ozkan, 2024).

Comparing our findings with international research reveals both consistencies and contextual variations. While the positive effects of education and motivation on performance appear universal, the relative magnitudes differ from Western studies. Research by (Boamah et al., 2024) found stronger direct effects of education in Canadian contexts, possibly reflecting differential educational standards and professional requirements. The particularly strong motivation-satisfaction relationship observed here may reflect cultural values emphasizing achievement and collective success prevalent in Indonesian organizational contexts (Sambharya RB, Rasheed AA, 2022).

The substantial variance explained in performance ($R^2=0.647$) exceeds typical levels reported in nursing research, suggesting that the integrated model captures critical determinants of effectiveness. However, 35% of variance remains unexplained, indicating that additional factors such as leadership, organizational resources, and work environment characteristics warrant investigation (Zhang, Y., et al., 2020). Future research should incorporate these contextual variables within expanded models examining multilevel influences on nursing performance.

Theoretical implications extend to human capital and self-determination theories. The findings support human capital theory's central premise that educational investments enhance productive capabilities (Fernandes, 2024), while also demonstrating that these investments operate partially through affective pathways not typically emphasized in economic frameworks. Integration with self-determination theory provides a more complete understanding of how educational and motivational resources combine with psychological needs fulfillment to drive performance.

Methodologically, the study demonstrates the value of examining mediation mechanisms rather than solely direct effects, as approximately 30-39% of total effects operated through satisfaction

pathways. This finding challenges simplistic models treating performance determinants as independent factors and supports more sophisticated frameworks acknowledging psychological processes linking antecedents to outcomes (Parent-lamarche & Dextras-gauthier, 2024).

CONCLUSION

This study advances understanding of nursing performance determinants by demonstrating complex direct and mediated pathways through which education level and achievement motivation influence effectiveness in healthcare delivery. The findings reveal that both individual characteristics significantly predict performance outcomes, with education contributing through enhanced competence and professional identity, and motivation operating through goal-directed persistence and excellence striving. Critically, job satisfaction emerges as a significant mediating mechanism, accounting for 30- 39% of total effects and suggesting that affective states represent important psychological resources translating individual capabilities into performance achievements.

The research makes several important contributions to nursing and organizational behavior literature. Theoretically, it integrates human capital and self-determination perspectives within a comprehensive framework acknowledging both direct skill-based pathways and indirect affective pathways linking individual characteristics to performance (Ryan, R.M., Deci, 2024). Methodologically, it demonstrates the importance of examining mediation mechanisms rather than solely direct effects, as substantial portions of education and motivation influences operate through satisfaction enhancement. Empirically, it provides robust evidence from an Indonesian healthcare context, contributing to the limited research base examining these relationships in Southeast Asian settings where cultural and organizational contexts differ from Western environments dominating existing literature.

The substantial variance explained in both

satisfaction (48.3%) and performance (64.7%) demonstrates the model's explanatory power while acknowledging that additional factors warrant investigation. The findings support investment in educational advancement, motivational enhancement, and satisfaction improvement as complementary strategies for nursing workforce development (Laschinger et al., 2022). Organizations seeking to optimize nursing performance should implement integrated human resource approaches simultaneously addressing educational qualifications, motivational climates, and work environment quality rather than pursuing isolated interventions (R Laschinger et al., 2022).

For Moh. Ridwan General Hospital specifically, the results provide evidence-based guidance for strategic workforce development initiatives. Educational upgrading programs should receive priority given both direct performance benefits and satisfaction enhancement effects. Achievement-oriented cultures fostering motivation through goal-setting, recognition, and advancement opportunities offer high-leverage interventions with dual benefits for satisfaction and performance. Systematic attention to satisfaction dimensions including workload, supervision, relationships, and growth opportunities will amplify the performance benefits of education and motivation investments.

From a policy perspective, the findings support national initiatives promoting nursing educational advancement in Indonesia while highlighting the importance of complementary attention to motivational and satisfaction factors (Sharma et al., 2024). Healthcare workforce planning should incorporate comprehensive strategies addressing multiple determinants rather than focusing narrowly on educational credentialing. Professional development systems integrating education, motivation, and satisfaction considerations will more effectively support high-performing nursing workforces capable of delivering quality patient care in increasingly complex healthcare environments.

The research ultimately demonstrates that nursing performance optimization requires

sophisticated understanding of interrelated individual, psychological, and organizational factors. Neither education nor motivation alone determines effectiveness; rather, these factors operate synergistically through psychological mechanisms including satisfaction to enable superior performance. Organizations implementing integrated approaches acknowledging these complexities will achieve more substantial and sustainable improvements in nursing workforce effectiveness, ultimately enhancing patient care quality and organizational outcomes. Future research should continue exploring these relationships across diverse contexts while incorporating additional factors including leadership, organizational culture, and structural resources that further influence the translation of individual capabilities into performance excellence (Zhang et al., 2020).

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Inclusive Recruitment of Disabled Workers in Industry 4.0 Era Through the Disability Equality Training Approach

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Abstract

Disabled workers are needed to work optimally in their fields of formal sectors and to minimize the lack of training for internal staff to build a supportive work environment by HRD (human resource development). a specifically-specialized training regarding the potential and characteristics of disabled workers is required. The aim of this research is to examine the need for a special method to make disabled workers truly acceptable in the formal sector, both government and private. A mixed method that can bridge this gap includes Disability Equality Training (DET) which increases companies' understanding and awareness of the rights, potential, and needs of disabled workers. The results showed managerial policies and commitment, reflected in organizational awareness to view disability as part of human resource diversity, not as an individual limitation. The government is advised to integrate DET into their HR management strategies and ensure accessible and inclusive digital recruitment systems. Governments and policymakers need to strengthen regulatory support and encourage cross-sector collaboration to expand employment opportunities for disabled workers. More organizations and industry sectors need to develop a more comprehensive inclusive recruitment model within the context of digital transformation.

Keywords: Inclusive, Recruitment, Disabled Workforce, Disability Equality Training

INTRODUCTION

The issue of equality in the workplace has become a global concern, particularly following the emergence of the Sustainable Development Goals (SDGs), particularly goals 8 (decent work for all) and 10 (reduced inequalities) (Kuefeoglue, 2022). In Indonesia, people with disabilities are a group that continues to be significantly disadvantaged in terms of access to fair and decent employment opportunities. According to Statistics Indonesia (BPS) data, there were approximately 21.23 million people with disabilities in Indonesia in 2023 (as seen in Table 1), but only approximately 763,925 (approximately 0.55% of the total national workforce) were actively employed. Even more concerning, the majority of them work in the informal sector, with minimal income and social protection.

bias also exacerbate the challenges, making non-inclusive recruitment strategies a real barrier for many people with disabilities to enter the formal workforce (Yumni et al., 2024).

One approach that can bridge this gap is through Disability Equality Training (DET), an equality-based training program aimed at increasing companies' understanding and awareness of the rights, potential, and needs of workers with disabilities [(Bezyak et al., 2025), (Phillips et al., 2024), (Vornholt et al., 2021), (Adjei & Agyeman, 2024), (Higashida, 2021), (Igei, 2020)]. In the context of technological developments and digital transformation in Industry 4.0 (I4.0) era, this approach needs to be adapted to the dynamics of labor market needs and modern HR management strategies.

The followings experience on inclusive recruitment of disabled workers and the inclusive

Table 1. Number of disabled workers and their absorption in Indonesia

Year	Population of disabilities (working age)	Disabled workers	Labour absorption	Status of informal	Status of formal
2020	22.5 millions	NA	NA	NA	NA
2022	NA	720,748	0.53%	75%	0.23%
2023	21.23 millions	763,925	0.55%	NA	NA

Source: BPS 2023, Ministry of Social Affairs of the Republic of Indonesia.

The Indonesian government has issued regulations supporting employment inclusion for people with disabilities, such as Law No. 8 of 2016 concerning Persons with Disabilities, which requires private companies to employ at least 1% of their workers with disabilities. However, implementation remains very limited. Many companies lack preparedness in terms of policies, recruitment systems, and HR understanding. One of the biggest obstacles frequently encountered is the lack of preparedness for inclusive recruitment strategies. Some common findings include job posting designs that are not friendly to applicants with disabilities, selection processes that do not consider accessibility, minimal training for internal staff to build a supportive work environment, and a lack of understanding among HR personnel about the potential and characteristics of workers with disabilities. Social stigma and structural

organizational strategy not only emphasizes diversity but also creates a work environment that values, accepts, and provides equal opportunities for all individuals to contribute according to their capacity [(Lussier & Hendon, 2019; Jaiswal & Dyaram, 2020), (Julien, 2025)]. In the context of recruitment, an inclusive approach aims to create a fair, transparent, and bias-free selection process, thus providing equal opportunities for all candidates. In addition to supporting social justice, inclusive recruitment also broadens the talent pool, increases the organization's attractiveness as an employer of choice, and fosters innovation and competitive advantage through diverse perspectives (Satzger & Vogel, 2023).

Furthermore, (Herceg, 2020) conducted a study focused on the employer perspective and did not specifically examine DET interventions or I4.0 technology. The main barriers for people with

disabilities were stigma, work adaptation, lack of training, internal policies, and accommodations. Second, a study by (Phillips et al., 2024) stated that inclusive recruitment strategies are highly relevant due to the impact of an inclusive culture, and found that an inclusive organizational culture increases the productivity and loyalty of workers with disabilities. Furthermore, (Bezyak et al., 2025) conducted a study focused on HR training to reduce implicit bias and support inclusion relevant to DET, and found that HR needs training related to implicit bias, inclusion strategies, and real-life case studies.

Meanwhile, (Vornholt et al., 2021) stated that inclusion strategies are effective if there is an organizational culture and internal training that is closely related to inclusive organizational and HR practices. In (Adjei & Agyeman, 2024), it was a study that focused on the importance of inclusion training parallel to DET and the results showed that training positively changed participants' perceptions and the importance of follow-up. In addition, (Yumni et al., 2024) discussed organizational management and policies related to inclusion and the results showed that organizational policies, training and accommodation are important for inclusion. Finally, (Julien, 2025) conducted a study on the role of inclusive technology in the context of I4.0 and the results showed that technology is not an HR/DET strategy, it turns out that there are quite potential technologies (AR, robots, gamification) for HR/DET that may be used, but validation is still limited.

Of all previous studies, none have been conducted on the inclusivity of disabled workers in Indonesia. These previous studies did not involve the National Commission on Disabilities (KND), an independent institution, in accordance with Law Number 8 of 2016 concerning Persons with Disabilities, tasked with monitoring respect for the rights of persons with disabilities, providing policy recommendations, and overseeing the implementation of disability rights in Indonesia. Therefore, this study is the latest and has been conducted using not only qualitative but also quantitative or mixed methods. This has been

conducted to successfully analyze inclusive recruitment strategies for workers with disabilities through the DET approach and its adaptation to the digital era. The research was qualitatively conducted through analysis from two sides: workers with disabilities and companies/organizations, as well as through interviews with HR practitioners and candidates with disabilities (Sugiyono, 2019). The results of this study are expected to provide recommendations for inclusive recruitment strategies that are right on target and can be implemented by HR teams as part of the organization's commitment to creating a fair and equal work environment for all individuals.

METHODS

This research, depicted in Figure 1, uses a mixed method and a phenomenological approach to analyze inclusive recruitment strategies for workers with disabilities through the Detection and Evaluation (DET) approach in Industry 4.0 era (Herceg, 2020). The book on phenomenological research methodology, which mentions the Husserlian and Heideggerian approaches Wiranata (2024). The researcher plays an active role in interpreting the meaning of these experiences while considering the participants' social and personal contexts. Instead of qualitative method, such as observation through interviews, data-calculated quantitative were also adapted to comprehensively analyze the results of the research for the future disabled-workers' prospects.

This approach not only describes experiences but also seeks to understand their meaning through thematic analysis and written reflection. Data were totally collected through semi-structured interviews, limited observation, and document analysis. Using a purposive sampling technique, four informants were selected, consisting of disabled workers, two human capital practitioners, and one regulatory representative from KND (National Commission on Disabilities) and final conclusions were finally achieved and written at the end of this paper.

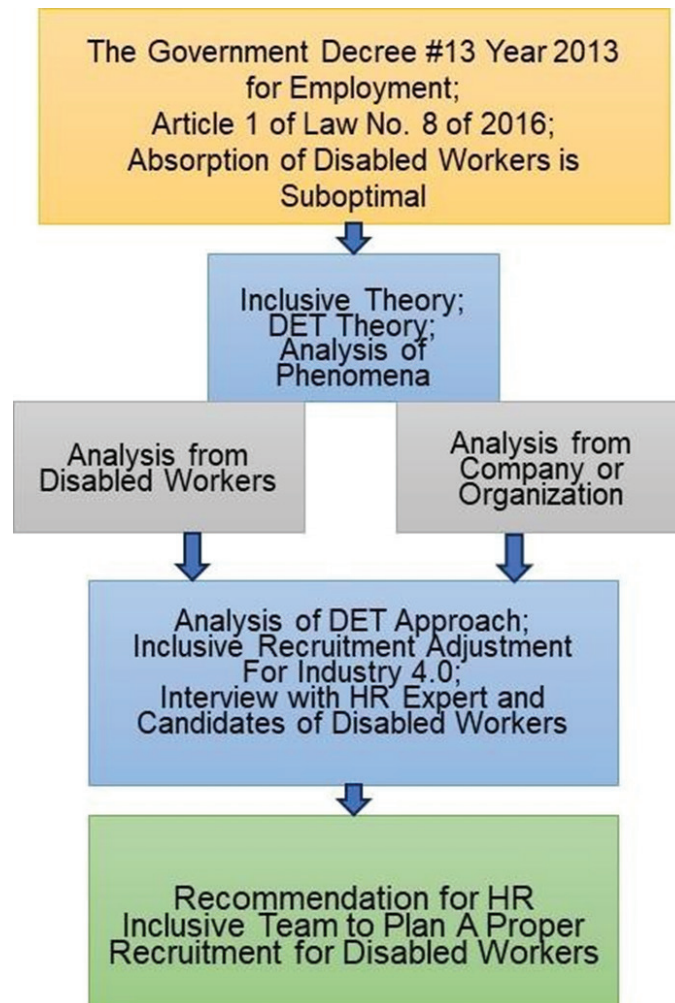


Figure 1. Road map of research.

RESULTS

This research focuses on analyzing inclusive recruitment strategies for workers with disabilities in Industry 4.0 (I4.0) era through the DET approach, with KONEKIN (Koneksi Indonesia Inklusif) as the case study. KONEKIN is a social-inclusive institution that acts as a liaison between workers with disabilities and the world of work, as well as a provider of inclusive recruitment services and accessibility assessments in Indonesia. The KONEKIN is a social enterprise dedicated to empowering and educating people with disabilities to foster an inclusive economy. Since 2018, KONEKIN has partnered with over 100 disability communities, 33 organizations, and over 10,000 individuals to address disability issues through services and programs.

Furthermore, this organization integrates capacity development for workers with

disabilities, mentoring companies in inclusive hiring practices, and implementing DET as a foundation for organizational culture transformation. KONEKIN was selected purposively because this organization represents technology-based inclusive recruitment practices and an equal rights approach relevant to the I4.0 context. Through its accessible digital platform, hybrid implementation of DET and accessibility assessments, KONEKIN demonstrates the implementation of an operationally integrated inclusive recruitment system.

Interview process

During the interview, it was found that the Expert on Disability Employment and Regulation, Mrs. Rachmita (Mrs. Mita) Maun Harahap, ST., M.Sn. (Commissioner of the National Commission on Disabilities of the Republic of Indonesia - KND), stated: "The Indonesian

government has affirmed the obligation for companies to employ a minimum of 1% of their workforce with disabilities. However, Mrs. Mitha emphasized that regulatory compliance is not the core of inclusion, and that inclusion must stem from moral and humanitarian awareness, not simply legal compliance. This can be achieved by providing equal opportunities and appropriate support. She also emphasized the importance of openness in inclusiveness, and that the workforce with disabilities is open to the need and suitability of adequate accessibility, and that recruiters or human capital are open and supportive of this information.

KONEKIN has implemented inclusive recruitment, employing 30% of its workforce with disabilities. KONEKIN has a program on inclusive recruitment for workers with disabilities and companies that need assistance in absorbing workers with disabilities with the motto BERSIAP, BERDAYA and BERKARYA. The BERSIAP program is the mentoring stage after participants completing the main program. The focus is on providing 1-on-1 consultation sessions on career preparation, such as job search strategies, CV preparation, and interview preparation. Motto BERSIAP also aims to ensure graduates remain responsive to the latest industry trends and are ready to compete in the world of work.

Meanwhile, BERDAYA focuses on strengthening the capacity and insight of participants through weekly discussions (BERDAYA Talks). In each session, participants discuss the latest topics related to the world of work and industry. This way, they are always updated on labor market trends and are able to increase competitiveness and employment. Last but not least, BERKARYA is a form of continuous learning support for workers with disabilities. Beyond job placement, this program also helps them build networks, provide mutual support, and strengthen skills to survive and thrive in the workforce. The goal of all of the above is to create an inclusive and supportive work environment.

Labor absorption through inclusive recruitment programs

According to the research implemented, the educational background of KONEKIN program participants is dominated by bachelor's degree graduates (71.2%). This indicates that the majority of candidates have a high level of education and are ready to enter the professional job market, with a bachelor's degree (71.2%), high school/vocational high school (20.7%), diploma (3.3%), and master's degree (1.1%). These findings demonstrate that KONEKIN has successfully recruited talented individuals with disabilities with strong academic qualifications to fill various positions in the formal workforce.

The composition of KONEKIN program participants also demonstrates the diversity of disability types, demonstrating the inclusiveness of the programs: auditory sensory (39.1%), physical (26.6%), visual sensory (14.8%), mental (14.1%), and multiple disabilities (3.1%). These data confirm that KONEKIN provides access and opportunities for various disability groups to develop and receive support tailored to their needs. It is expected that in the near future, due to the serious engagement of the Labor Ministry of Indonesia as well as the more involvement of private companies and the ministries, there will be more recruited disabled workers in the Country.

It is noted that the recruitment process at KONEKIN is systematically and structured through five main stages: administrative selection, behavioral interviews, mini-work simulations, reference checks, and post-placement support. Each stage has a specific objective: ensuring that accepted candidates not only meet formal qualifications but also demonstrate work readiness, professional ethics, and the ability to adapt to an inclusive work environment. Administrative selection is the initial stage of the candidate screening process based on qualifications established by the company. At this stage, KONEKIN reviews all administrative documents such as CVs, diplomas, portfolios, and Employment Information Service System (SILK) Reports.

Within an inclusive context, KONEKIN also considers the aspect of equal access by providing opportunities for candidates with disabilities to

complete documents in a format appropriate to their abilities. This stage ensures that all candidates are fairly assessed based on competency and administrative completeness, not physical limitations. Figure 4 also shows the second-step-behavioral interviews which are aimed to explore candidates' work behaviors, values, and interpersonal competencies based on past work experiences. KONEKIN uses a competency-based interview format with the STAR (Situation, Task, Action, Result) method, a program to assess aspects such as discipline, communication, teamwork skills, and commitment to inclusion. These interviews are also conducted sensitively to the needs of candidates with disabilities, for example by providing sign language interpreters or additional time. This stage plays a crucial role in assessing the candidate's cultural and behavioral fit with the organization's values, which emphasize diversity and empathy.

The mini-work simulation process, a 3rd step practical-based assessment that mimics a real-life work situation, is needed to directly measure technical skills and work behaviors, including initiative, accuracy, cooperation, and problem-solving. At KONEKIN, these simulations can take the form of customer service role-plays, data entry, or simple case studies, tailored to the

type of disability to ensure the process remains inclusive and fair. This stage is a crucial tool in ensuring candidate readiness from day one (job readiness). Reference checks are dedicated to verify information provided by candidates by contacting professional references, such as previous employers or educational institutions.

The primary goal is to obtain an objective picture of the candidate's work ethic, reliability, and professional track record. This process maintains the confidentiality of personal data and obtains prior consent from the candidate, in line with ethical principles and data protection. Finally, post-placement support, the final stage of the recruitment process, provides post-placement assistance. The support is provided during the first month through the BERSIAP program, where alumni receive individual consultations and mentoring from the KONEKIN team. This approach aligns with the concept of onboarding, where ongoing post-recruitment support plays a crucial role in improving the adaptation, retention, and job satisfaction of new employees. Specifically for workers with disabilities, post-placement support also includes social support and ongoing training (through the BERDAYA and BERKARYA programs) to ensure they can adapt to the work environment and achieve optimal performance.



Figure 2. Selection procedure for new workers at KONEKIN.

It is noted that KONEKIN applies an important, valid procedure to select new workers and the Figure 2 shows a clear step-by-step how to select the new workers including disabled ones. The selection procedure for new workers at KONEKIN is structured with the principles of non-discrimination and universal accessibility, meaning that all selection stages are designed to be open and accessible to all applicants, including those with disabilities. This approach reflects the application of the concept of inclusive recruitment.

The selection procedure at KONEKIN consists of five main steps as follows, such as, a) Accessibility check which ensures that the recruitment process and work environment are accessible to candidates with various disabilities. Accessibility checks include reviewing physical facilities, digital systems, and communications to ensure they do not pose barriers to applicants. For example, KONEKIN ensures that vacancy information, application forms, and interview platforms are accessible to applicants with visual or hearing impairments; b) Job posting which shares job openings through various channels, such as, websites, social media, or universities. KONEKIN uses an inclusive communication approach and non-discriminatory statements. This aims to attract a diverse range of applicants and create employer branding as an organization open to diversity; c) Administrative procedures which evaluate documents submitted by applicants, such as, CVs, diplomas, and portfolios.

This procedure is carried out by ensuring that candidates meet the minimum qualifications set by the company. Administrative assessments are conducted while still considering the context of disability, meaning the assessment focuses on competency and work potential, not on physical limitations. Administrative selection has a strategic function in streamlining the selection process by filtering applicants who best suit the position requirements.

KONEKIN emphasizes objectivity by using measurable criteria, so that this stage does not cause bias or discrimination against applicants with certain conditions; d) HR & User Interviews,

namely, interviews which are conducted by HR and users, direct superiors or representatives of divisions that require workers. The goal is to dig deeper into the personality, motivation, interpersonal skills, and suitability of candidates with organizational culture. Interviews at KONEKIN use a behavioral-based interview approach with the STAR method (Situation, Task, Action, Result) so that the assessment of candidate competencies is more objective.

During interviews for candidates with disabilities, the company also provides reasonable accommodations, such as providing sign language interpreters or accessible online interview platforms. Psychometric testing and supplementary selection are the final stages used to assess personality, logical thinking, cognitive abilities, and suitability for the position applied for. Additionally, additional tests, such as, work simulations or case studies may be administered, depending on the position's requirements and the characteristics of the candidate's disability. These tests serve as objective instruments to measure individual potential beyond administrative data and interview results. KONEKIN ensures that the testing process is conducted inclusively, for example by providing additional time or alternative formats for applicants who require adjustments to ensure fair and valid assessment results.

The KONEKIN implements an inclusive recruitment strategy through optimizing digital technology, adapting its HRIS system to be accessible, and providing internal DET training. The importance of "understanding the meaning of disability" is emphasized by the HR team to prevent bias in the selection process. Overall, the stages of the selection procedure at the Organization reflects the implementation of the Inclusive Human Resource Management (IHRM) paradigm, where the company focuses not only on assessing technical competency but also on providing access and fairness in the selection process. Every step, from accessibility checks to additional psychological testing, is designed to reduce the potential for discrimination and ensure that all candidates are assessed based on their

abilities and potential.

Therefore, KONEKIN's selection process serves not only as a recruitment mechanism but also as a social strategy to strengthen the company's commitment to inclusivity and diversity in the workplace. Employees with disabilities described positive experiences working in an environment that provided equal participation. They also cited adaptive training and communication from HR as key factors that made them feel accepted, not privileged. KONEKIN emphasized the importance of inclusive training based on DET or similar disability training, enabling recruiters to assess based on empathy, not sympathy.

Summary of interview results

Interviews were conducted with four informants, including workers with disabilities, a human capital team consisting of two informants, and the KND Commissioner. The interviews were based on the dimensions and indicators of inclusive recruitment, exploring experiences from both the workforce and employers through Human Capital. These indicators include process fairness, accessibility, candidate diversity, engagement and participation, and the results

of the recruitment process to recruit competent candidates. Therefore, these interviews are expected to provide a comprehensive overview and serve as a first step in formulating an inclusive recruitment strategy in Industry 4.0 (I4.0) era using the DET approach. Based on the interviews, several important findings were obtained, and the results provided an interpretation of the relationships between patterns, as shown in Table 2.

Table 2 also highlights that the dimensions of inclusion do not stand alone but are interconnected and reinforce each other to achieve substantive and sustainable outcomes for workers with disabilities. The research findings indicate that DET plays a crucial role in shifting organizational paradigms from a charity-based approach to a rights-based approach in recruiting workers with disabilities, a practice consistent with the theory of inclusive human resource management. Furthermore, digitizing recruitment systems has been shown to increase accessibility for workers with disabilities when designed with accessibility principles in mind. This research also found that the success of inclusive recruitment is influenced

Table 2. Interpretation of relationships between dimensions

No.	Relationship between dimensions	Analytical meaning
1.	Process of justice ↔ Accessibility	Equal access is a prerequisite for achieving fairness in the selection process. Without accessibility, fairness is merely formal, not substantive.
2.	Candidate diversity ↔ Engagement and participation	Diversity is only meaningful if it is accompanied by the active participation of people with disabilities in decision-making and work implementation.
3.	Recruitment results ↔ DET	DET training improves the quality of recruitment results because HR is more sensitive to the needs of diverse disability populations and able to adapt systems.
4.	Accessibility ↔ Digital technology	Technology can be a bridge or a barrier depending on the organization's readiness and the level of digital literacy of individuals with disabilities.
5.	Engagement ↔ Recruitment results	The higher the level of inclusion of people with disabilities in the workplace, the higher the satisfaction and retention of an inclusive workforce.

Source: Data analyzed in 2025.

by increased awareness among HR practitioners facilitated through DET. This finding supports the social model of disability, which emphasizes that the primary barriers lie within the organizational system, not the individual. Therefore, DET plays a key role in fostering the effective and sustainable implementation of inclusive recruitment.

Based on the experiences of HR practitioners, inclusivity does not emerge as an instant understanding but rather develops through a process of interaction, reflection, and ongoing learning. Initially, some HR practitioners viewed the recruitment of workers with disabilities as part of a normative obligation or regulatory compliance. However, through direct involvement in the inclusive recruitment process and participation in DET, a more profound shift in perspective occurred. This experience reflects a shift in awareness, from simply understanding disability as a limitation to understanding that individuals with disabilities possess equal professional competence, potential, and capacity.

This process is not only cognitive but also reflective, as HR practitioners begin to question their initial assumptions and develop new understandings based on lived experience. This transformation demonstrates that inclusivity is not simply an organizational policy, but a construct of meaning formed through direct experience and personal reflection. In this context, DET serves as

an interpretive medium that opens up a dialogue between experience, knowledge, and new awareness. This training helps HR practitioners understand disability not as a limiting identity, but as part of human diversity. Thus, the experience of participating in DET becomes a reflective point that allows for the reconstruction of the meaning of the concept of inclusivity in recruitment practices.

Absorption of disabled workers

It should be emphasized that disabled workers have the right to equal employment opportunities without discrimination, but their participation in the workforce still faces challenges in terms of decent work accommodations, including transportation. Based on BPS data, access to education for disabled workers is still limited, with the majority only completing elementary school or lower, which affects access to decent work. Table 3 presents a discussion of the estimated number of disabled workers until 2027. It should be noted that this prediction is based on estimating the number of disabled workers since 2020. Therefore, the relevant ministries need to continue to anticipate and prepare effective solutions so that disabled workers can work in the formal sector. By considering that, it can be concluded that the number of disabled workers continues to increase along with the population of Indonesia in the future.

Table 3. Predictive disabled workers in 2027.

Year	Population of disabilities (working age)	Disabled workers	Disabled workers (%)
2020	22.5 millions	NA	NA
2022	NA	720,748	0.53%
2023	21.23 millions	763,925	0.55%
2025	25.12 millions	808,996	0.58%
2027	26.60 millions	856,726	0.61%

(Predictive)

Source: Data analyzed in 2026; NA, not available.

As mentioned previously, public transportation is a very crucial need for disabled workers and for this, KONEKIN conducted a survey of 160 people with various disabilities across 18 provinces, including Sumatra, Java, West Nusa Tenggara, Kalimantan, and Sulawesi. The survey was implemented with disabled people who actively use public transportation. They then shared their opinions about the need for access to public transportation. From the survey, some stated the need for public access, while others were neutral or did not know.

Furthermore, they also used a variety of public transportation, including buses, commuter trains (KRL), and online motorcycle taxis. Others used private vehicles, and a very small number stated they did not utilize public transportation at all. Of those who used public transportation, some stated they had access, some had not accessed it, and some did not know. Finally, a summary of the survey results can be clearly seen in Table 4.

Based on research experience with KONEKIN, this research demonstrates that Disabled Entrepreneurship Training (DET) plays a crucial role in shifting organizational paradigms from a charity-based approach to a rights-based approach in recruiting workers with disabilities, a practice consistent with the theory of inclusive human resource management. Given that the world is currently entering the digital era, digitizing recruitment systems has been shown to increase accessibility for disabled workers when designed with accessibility principles in mind. The research also found that the success of inclusive recruitment is influenced by increased awareness among HR practitioners facilitated through DET. It is also noted that inclusivity does not emerge as an instant understanding but rather develops through a process of interaction, reflection, and ongoing learning. All of these previous processes were not only cognitive but also reflective, with HR practitioners initially making assumptions

Table 4. Survey result on 160 active disabled workers using public transportation (KONEKIN)

Questions on public transportation	Opinions of public transportation for disabled workers		
Access for public transportation	76.3% Yes	14.4% Abstain	9.4% Not active
Type of public transportation used	48.8% (Bus, KRL, Ojol etc.)	45.6% Private	5.6% Not use
Acceptability of public transport	43.0 Yes	43.8% No	13.1% Not use

Source: Data analyzed in 2026.

DISCUSSION

In this discussion, it is emphasized that inclusive issues require many interconnected elements, starting from the recruitment process, special training for disabled workers, and openness not only from employers but also from the government. This requires, in particular, the continued support and encouragement of the government, particularly the Ministry of Manpower. The National Commission for Disabled Workers (KND) also plays a crucial role in bridging information from the government and accommodating the aspirations of all disabled people nationwide.

and developing new understandings based on their experiences in the field.

It should be emphasized that disabled workers have the right to equal employment opportunities without discrimination, but their participation in the workforce still faces challenges in terms of decent work accommodations, including transportation. Table 2 clearly shows the acceptance of disabled workers in Indonesia is very low, at less than 1% from 2020 to 2025, and no data on the disability population in Indonesia has been found yet.

Therefore, this research predicts the disability population and the number of disabled workers

until 2027 and this based on the trend of growth from years 2022 to 2025. Finally, in 2027, there would be around 0.61% of disabled workers to join formal sectors and the number is of course a very small number. To improve the number of disabled workers to be recruited by formal sectors, the relevant, strategic action of the Ministries need to continuously provide effective solutions and hence the disabled workers in Indonesia will significantly improve to work in formal sectors in the near future.

From the above explanation, there are several strategic steps that need to be taken, including, a) The Ministry of Manpower needs to continue to seek efforts so that state-owned enterprises can accept them to work at least 2% of the workforce needed; b) BAPPENAS needs to create a medium and long- term strategy so that their sustainability to become proper workers can run sustainably; c) The Ministry of Finance needs to fully support what is planned by BAPPENAS; d) The Ministry of Social Affairs needs to continue and improve existing programs so that they are increasingly qualified; e) The Ministry of Transportation needs to prepare safe, decent, proper and comfortable public transportation; f) The government needs to collaborate with KONEKIN and related foundations, so that DET can be of interest to them so that inclusive education continues to run well and g) The Ministry of Communication and Digital needs to be involved so that socialization regarding disabled workers can be conveyed easily and widely to all levels of Indonesian society.

CONCLUSION

Disability Equality Training (DET) not only raises HR practitioners' awareness of the principle of equal rights but also encourages a paradigm shift in organizations from a compassion-based approach to a rights-based one, resulting in a more equitable, accessible, and participatory recruitment process. Digitalization designed with accessibility principles has been shown to be a means of empowerment and strengthen a sustainable inclusive recruitment system.

These findings underscore the strategic role of DET in bridging the gap between inclusion

policies and organizational recruitment practices. Based on these findings, organizations are advised to integrate DET into their HR management strategies and ensure accessible and inclusive digital recruitment systems. Governments and policymakers need to strengthen regulatory support and encourage cross- sector collaboration to expand employment opportunities for disabled workers. Future research is recommended to involve more organizations and industry sectors to develop a more comprehensive inclusive recruitment model within the context of digital transformation.

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