

Editorial Team

Advisory:

Nia D Simanjuntak, S.Pd, Formosa Publisher, Indonesia

Editor in Chief:

Genesis Sembiring Depari, Ph.D, Formosa Publisher, Indonesia

Editorial Board:

Dr. Aaron Raymond See of Southern Taiwan University of Science and Technology, Taiwan

Wisuwat Wannamakok Ph.D of Graduate School, Dusit Thani College, Bangkok, Thailand

I Gusti Agung Musa Budidarma, Ph.D of Universitas Klabat, Indonesia

Lê Thị Bích Ngọc, Ph.D of National Economics University Hanoi, Vietnam

Ari Kristanta Tarigan S.Sn., M.Sn of Formosa Publisher, Indonesia

Irwan Ginting S.Th., M.Pd.K of Formosa Publisher, Indonesia

Dr. Uma Shankar Yadav of Motilal Nehru National Institute of Technology Allahabad Prayagraj, India

Dr. Kamran Abdullayev, Institute of Economics of Azerbaijan National Academy of Sciences, Azerbaijan

Dr. Lanita Winata of Griffith University, Australia

Lusius Sinurat, SS, M.Hum of Pena Sinergi, Indonesia

Assoc.Prof. Dr. Hery Winoto Tj, SE., MM., CPHR@□., CHCP-A., of Krida Wacana Christian University, Indonesia

Dr. Cris Norman P. Olipas of Nueva Ecija University of Science and Technology, Philippines

Dr Muhammad Nur Abdi SE MM of Dosen Tetap Prodi Manajemen Universitas Muhammadiyah Makassar, Indonesia

Reviewer Team:

Dr. Chairul Hakim, SP, SE, MM, STIE Trianandra, Indonesia

Dr. S. Purnamasari, SH., S. Sos.I., MSI, UNISKA MAB Banjarmasin, Indonesia

Prasetio Ariwibowo, S.MB., MM., Ph.D., Universitas Indraprasta PGRI Jakarta, Indonesia

Dr. Ir. Hendy Tannady, ST., MT., MM., MBA., Universitas Multimedia Nusantara, Indonesia

Ahmad, S.M.,M.M., Sekolah Tinggi Ilmu Ekonomi La Tansa Mashiro, Indonesia

Muizzudin, S. Ag., MM, Universitas Cendekia Abditama, Indonesia

Fidya Arie Pratama, S.Pd., M.Pd, IAI Bunga Bangsa Cirebon, Indonesia

Stefanus Rumangkit, S.E., M.Sc, Universitas Bina Nusantara, Indonesia

Dr. Abdul Samad A., S.E., M.Si., Universitas Fajar di Makassar, Indonesia

Dr. Sidarta Sagita, MARS, Universitas Nusa Cendana, Indonesia

Administration:

Nopa Ceria Wati Cibro, S.S, Formosa Publisher, Indonesia

Address:

PT. FORMOSA CENDEKIA GLOBAL

Jl. Sutomo Ujung No.28 D, Durian, Kecamatan Medan Timur, Kota Medan, Sumatera Utara 20235, Indonesia.

Website: <https://npaformosapublisher.org/>

Phone: +62 877-1388-1007

Email: admin@formosapublisher.org

Table of Contents

Vol. 4 No. 4 November 2025

Editorial Team
Content
Editorial

Do Financial Policy with Company Size Interaction Affect Company Value? <i>Laveda Luthfiah, I Nyoman Nugraha A. P</i>	1511-1522
Analysis of Determining Factors in Increasing Organizational Citizenship Behavior at Workplace <i>Ari Gunawan Laksono, Hermin Endratno, Akhmad Darmawan, Erny Rachmawati</i>	1523-1542
Cultural Accounting in Dayak Desa's Gawai Tradition <i>Dewi Purnamasari, Haryono, Juanda Astarani, Rusliyawati, Muhsin</i>	1543-1552
Analysis of the Influence of Diversity and Inclusion, Organizational Agility, and Job Burnout on Career Development with Psychological Safety as a Mediating Variable <i>M Yusuf Alfian Rendra Anggoro KR</i>	1553-1564
The Synergy of Risk Management and Good Hospital Governance in Supporting National Health Resilience: A Descriptive Literature Review on Indonesian Military Hospitals <i>Arief Setiawan Putra, Agung Risdhianto, Herlina Juni Risma Saragih</i>	1565-1582
The Impact of AI Adoption, Digital Marketing, and Customer Engagement on the Perceived Business Growth of Small and Medium Enterprises in Manado <i>Immanuel Bryan Liando, Lawren Julio Rumokoy, Ferdinand J. Tumewu</i>	1583-1602
The Impact of ESG Disclosure on Financial Performance in Manufacturing Industry in Indonesia <i>Monika Kussetya Ciptani, Erik Malfeus Irawan, Irfa Ampri</i>	1603-1618
The Influence of Carbon Performance, Green Strategy, and Institutional Ownership on Carbon Emission Disclosure <i>Nabila Islamiah, Irma Paramita Sofia</i>	1619-1632
The Contribution of Interpersonal Communication in Improving the Performance of Employees of the Education and Culture Office of Southwest Aceh Regency <i>Safrizal, Abdi Hazman, Ariyandi, Mutsanna Fajri Nasution, Sonya Ade Nurtanio, Milla Naeruz</i>	1633-1648
The Impact of Professionalism on the Work Performance of Employees of the Independent Election Commission (KIP) of Southeast Aceh Regency <i>Sri Wahyuni, Suri Nilawati, Utami Setyasih, Lidya Hartono, Nuraini, Zenni Riana</i>	1649-1660
Analysis of the Influence of Training on Job Satisfaction of North Sumatra Provincial Inspectorate Employees <i>Adi Purnama Sari, Mayyang Mayyuni, Ega Putri Duanna Manalu, Diana Pumi Keta, Darlisna, Effendi Sadly</i>	1661-1670

The Impact of the Work Environment on Employee Performance at the Public Works and Spatial Planning Office of Southwest Aceh Regency <i>Alfian Mahfuzi, Dewi Arisandi Siallagan, Apri Kesuma Sawitri, Rizky Handayani Sitorus, Rahmad Aris Munanda, Sri Rahayu</i>	1671-1682
The Impact of Organizational Culture on Employee Performance in Pulo Bandring District, Asahan Regency <i>Bambang Sujarwo, Rowin Josia Samosir, Mario Fernando S, Khairil Anwar Pohan, Muhammad Alvin Kardopa, Nur M. Ridha Tarigan</i>	1683-1694
Analysis of Waiting Time for Outpatient Services for BPJS Health Patients at Tritya Eye Clinic in Surabaya Using a Fishbone Diagram <i>Mateus Andhi Kurniawan, Ulfi Pristiana, Estik Hari Prastiwi</i>	1695-1712
The Effect of Standard Operating Procedures (SOP) on Service Quality at KFC in Baubau City <i>Muhammad Makrifat Adnan, Al Hasin</i>	1713-1730
Assessment of Sales Cycle Accounting Information System Using COBIT 5 at “Masakan Padang Simpang Pondok” <i>Theresia Erin Tandun, Sylvia Fettry Elvira Maratno</i>	1731-1746
Organizational Commitment Moderates the Influence of Management Control Systems on Hospital Management Performance <i>Ervinda Dwi Kurniawati, Endah Susilowati, Siti Sundari, Widiastuti</i>	1747-1764
Employability of Marketing Management Alumni from Gordon College: A Tracer Study of 2019 to 2023 <i>Kyla Jean Lucero, Azel Valerie Osorio, Love Joy Rodriguez, John Lloyd Repil, Alyssa Mae Licos, Michaella Soliven, Joy Ann Ragasa, Roger Idos</i>	1765-1784
The Effectiveness of Risk Management on the Implementation of GCG at PT Pelindo Solusi Logistik <i>Wahyu Hardiyantoro, Lis Shinta</i>	1785-1798
Leverage as a Moderator of Profitability in Textile and Garment Companies in Indonesia <i>Zulkifli, Cynthia Sari Dewi, Syifa Hanifa Salsabil, Apriliana Putri</i>	1799-1814
The Role of Social Media in the Stock Preferences of Retail Investors in Indonesia: A Cultural Studies Approach <i>Veny Anindya Puspitasari, Ronald Maraden Parlindungan Silalahi</i>	1815-1824
The Influence of Virtual Reality Quality on Tourist Experience and Behavioral Intention: A Structural Model of Indonesian Destination Promotion <i>Juniarty, Paulus Yokie Radnan</i>	1825-1844
Role of Size: The Influence of Green Innovation and SDG Disclosure on Corporate Financial Performance <i>Nadya Larasati Salsabila, Eduard Ary Binsar Naibaho</i>	1845-1860

We are delighted to present the latest issue of the Asian Journal of Applied Business and Management (AJABM), a platform dedicated to the dissemination of innovative research and practical insights across the fields of business and management. This journal aims to bridge the gap between academic theory and practical application, fostering a deeper understanding of the dynamic business landscape within Asia and beyond.

The Asian region has emerged as a global hub for economic growth, technological advancements, and cultural diversity, making it a fertile ground for groundbreaking studies and transformative practices. In this issue, we feature a diverse collection of research articles, case studies, and reviews that reflect the multifaceted nature of the business world. These contributions explore contemporary challenges, propose sustainable solutions, and highlight emerging trends that influence decision-making processes in organizations of all sizes.

We extend our heartfelt gratitude to our contributors, whose rigorous research and thoughtful analyses have enriched the journal. We are also deeply thankful to our editorial board, reviewers, and staff for their tireless efforts in ensuring the quality and integrity of this publication. Their dedication to academic excellence ensures that AJABM remains a trusted resource for researchers, practitioners, and policymakers.

As you engage with the articles in this issue, we hope you find inspiration and practical value that can drive meaningful change in your respective fields. We encourage feedback and collaboration to continue advancing the discourse on applied business and management in Asia and the global arena.

Thank you for your continued support of the Asian Journal of Applied Business and Management.

Happy reading

Genesis Sembiring Depari, Ph.D,

Editor in Chief