

Editorial Team

Advisory:

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

Editor in Chief:

Professor Jen Peng Huang, Ph.D, Department of Information Management, Southern Taiwan University of Science and Technology, Taiwan

Managing Editor:

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

Editor 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

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

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

Kattareeya Prompreing, Ph.D of Rajamangala University of Technology Lanna, Thailand

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

Vinay Singh of UPES, India

Khoirul Muhtadin, M.Ag, Ilmu Qira'at Prodi Ilmu Al-Qur'an dan Tafsir Sekolah Tinggi Ilmu Al-Qur'an As-Syifa Subang, Indonesia

Dr Muhammad Nur Abdi, S.E., M.M, Prodi Manajemen Universitas Muhammadiyah Makassar, Indonesia

MR. Charlie T. Anselmo of Isabela State University, Philippines

Reviewer Team:

Charli Sitinjak, Ph.D, Universitas STEKOM, Indonesia

Dr. Djone Georges Nicolas, M. Th, Sekolah Tinggi Teologi Katharos Indonesia Bekasi, Indonesia

Dian Adi Perdana, S.Sos.I., M.M., IAIN Sultan Amai Gorontalo, Indonesia

Dr. Husna Nashihin, M.Pd.I., INISNU Temanggung, Indonesia

La Ode Asmin, S.Si., M.Sc., Institut Agama Islam Negeri Kendari, Indonesia

Pardomuan Robinson Sihombing, SST, M.Stat, C.PS, BPS-Statistics Indonesia, Indonesia

Dr. Janes Sinaga, S. Th, M. Fil, SEMINARI ALKITAB MEDIA SABDA BIBLIKA, Indonesia

Adirman Lafau, S.Kep., Ns., M.Kep, Sekolah Tinggi Kesehatan Langsa, Indonesia

Muannif Ridwan, S.Pd.I, MH, Universitas Islam Indragiri, Indonesia

Moh. Rizki Djibrán, S.Pd, M.Pd, Universitas Negeri Gorontalo, 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: <http://formasapublisher.org>

Phone: +62 877-1388-1007

Email: admin@formasapublisher.org

Table of Contents

Vol. 4 No. 7 July 2025

Editorial Team
Content
Editorial

- The Need for Problem-Based Teaching Materials for Writing Non-Literary Texts with Cultural Content for the Grade X High School Students 2913-2926
Aprillia Ratna Sasmita, Sudiati
- Cash Management Optimization Strategy to Reduce the Risk of Delayed Payment Obligations for PT. Bukaka Teknik Utama Site Duri 2927-2946
Andini Larasati, Bagus Panuntun
- The Impact of Work Discipline Management, Job Satisfaction and Competency on Employee Performance in the Aviation Operational Support Service Provider Company 2947-2958
Agus Supriyadi, Nidya Dudija, Dian Indiyati
- The Effect of Transfer Pricing and Thin Capitalization on Tax Avoidance with Profitability as a Moderating Variable 2959-2976
Adelia Pramesti Fitriandari, Aisyaturrahmi
- Analysis of Naturalist Intelligence in 5-6 Year Old Children at Budi Luhur Kindergarten 2977-2986
Rita Tresnawati
- Learning Design Module as a Strategy to Develop Character Competency: A Qualitative Study in a Vocational High School 2987-2996
Della Rulita Nurfaizana, Madziatul Churiyah, Andi Basuki
- The Effect of Compensation and Work Environment on Employee Performance with Motivation as an Intervening Variable at PT Transcoal Pacific Sangatta 2997-3012
Achmad Rafii, Zainal Ilmi, Irwansyah
- The Effect of Managerial Ownership, Profitability and Leverage on Earnings Management with Audit Quality as a Moderating Variable (A Study of Primary Consumer Goods Manufacturing Companies Listed on the Indonesia Stock Exchange during the 2020–2023 Period) 3013-3030
Wulandari Nurtiara, Yudi, Misni Erwati
- The Effect of Family Ownership and Involvement and Institutional Ownership on the Performance of Publicly Listed Companies in Indonesia 3031-3042
Prety Viranda, Zaenal Arifin
- The Influence of Transformational Leadership, Compensation, and Workload on Employee Performance Mediated by Organizational Climate at BCA Finance Samarinda 3043-3050
Said Husien, Zainal Ilmi, Saida Zainurossalamia ZA
- Evaluating the Effectiveness of Indonesia's Military Logistics through the 3C's of Logistics Approach 3051-3068
Josefine Lika Kartika, Aris Sarjito, Susilo Adi Purwantoro

- Analysis of Factors Affecting the Open Unemployment Rate 3069-3082
Melinda Agustina Arum Pratiwi, Riko Setya Wijaya, Putra Perdana
- The Effect of Modernization of the Tax Administration System and Tax Sanctions on Individual Taxpayer Compliance of Free Workers with Tax Socialization as a Moderating Variable 3083-3100
Adela Safna Fauziyah, Tiara Pandansari, Eko Hariyanto, Ira Hapsari
- Arabic Loanwords in Bahasa Indonesia: Phonological Changes and Pedagogical Implications 3101-3114
Fatonah Puji Astuti, Dwiyanto Djoko Pranowo
- Illustration as Visual Narrative in Artisan Brand Book by Handoko Hendroyono: Quality Study Artistic 3115-3134
Muhammad Bayu Pratomo, Moh. Isa Pramana Koesoemadinata
- Elopement in Lombok and Its Legal Consequences from the Perspective of Customary Law, Marriage Law, and Islamic Law 3135-3148
Haeratulun
- The Role of Lifestyle in Mediating the Influence of Social Media on Purchase Decisions (Study on Indomie Brand Instant Noodle Customers in Denpasar City) 3149-3168
Ni Luh Yudi Ayuningsih, Ni Made Asti Aksari
- Broadcasting of the Israel-Hamas Conflict on Elshinta Radio: Perspectives of Indonesian Sources' Views on Israel-Hamas Ceasefire 3169-3182
M. Muslichun, Susilo Adi Purwantoro, I Wayan Midhio
- Cooperation the United Nations Office on Drugs and Crime (UNODC) in the Papua Region and the National Narcotics Agency (BNN) in Handling Drugs Smuggling at the RI (Skouw)-PNG Border (Vanimo) 3183-3198
Meyland S.F. Wambrauw, Mariana E. Buiney
- Development of Syariah Accounting Model for MSMEs: Findings that Drive Growth 3199-3218
Achmad Luthfi Chamidi, Dedi Suselo, Binti Nur Asiyah, Akhyak, Maftukin
- The Maintenance and Utilization of the Indonesian Army Reserve Personnel for National Defense 3219-3234
Pratiwi Andini Ristiqomah, Agus Sudarya, Editha Praditya Duarte
- Integration of Ion Mobility Spectrometry (IMS) Technology in Chemical Disaster Response Command System 3235-3246
Albertus Digwijaya Anindyajati, Syamsul Maarif, Ernalem Bangun
- Perception of Surakarta's Public on the Realization of President Joko Widodo's Vision in His Second Term (2019-2024) 3247-3258
Haryo Kusumo Aji, Herning Suryo Sardjono
- Analysis of the Impact of Special Economic Zone (SEZ) Gresik on the Economy of Gresik District 3259-3268
Desita Fitriani, Mohammad Wahed

- Javanese Philosophy and Western Philosophy: A Descriptive Comparative Study 3269-3286
Dwi Kusuma Fitriyani, Afendy Widayat
- The Influence of Digital Supply Chain on Operational Performance in the Food and Beverage Industry in DKI Jakarta 3287-3306
Shela Nur Fatimah, Al Hasin
- The Influence of Hospitality Service Quality on Hotel Customer Satisfaction in the Hotel Industry: The Moderating Role of Income 3307-3322
Levana Syarifah Ananto, Ni Made Purnami
- The Influence of Work-Life Balance, Green Transformational Leadership, and Learning Organization on Sustainable Employee Performance Mediated by Job Satisfaction in Management Consulting Firms 3323-3342
Muhammad Hario Dewanto, Agus Arijanto
- Analysis of Differences in Leading Sectors in Gunung Kidul Regency and Yogyakarta City Using Location Quotient (LQ), Shift Share (SS), and Klassen Typology Methods 3343-3354
Catharina Marcella Vicky Budiono, Marseto, Anisa Fitria Utami
- Analysis of the Effect of Self-Efficacy, Competence and Flexible Working Space (FWS) on Employee Performance through Job Satisfaction at the Badan Pusat Statistik Kabupaten Deli Serdang 3355-3370
Tety Novriyanti Zebua, Prihatin Lumbanraja, Parapat Gultom
- Philippines Efforts to Develop Halal Tourism through the Brunei Indonesia Malaysia Philippines East ASEAN Growth Area (BIMP-EAGA) 2021-2024 3371-3382
Ameliana Nur Cahyani, Sritami Santi Hatmini
- Operational Transformation and Innovation-Based Competitiveness Enhancement Strategy in the Creative Patchwork Industry: A Descriptive Qualitative Study 3383-3394
Ita Prihatining Wilujeng, Titis Shinta Dhewi, Mohammad Hari, Arti Putri Septi Rahayu, Shafa'Annisa Puspasari
- Implementation of Independent Curriculum in the Subject of Islam at Muhammadiyah 1 Vocational School Blora 3395-3410
Muchamad Zainal Mubarak, Romelah, Dina Mardiana
- Analysis of the Influence of Government Expenditure in the Social Assistance Sector, Health Sector and Economic Growth towards the Indeks Human Development in Jombang District Year 2013-2023 3411-3424
Achmad Maulana Habibi, M. Taufik
- Determinants of Minimum Wage, Household Consumption Expenditure, and Open Unemployment Rate on Economic Growth in Bekasi City 3425-3440
Muhammad Falah Musyaffa, Sishadiyati
- Patient Satisfaction Analysis of Infectious and Non-Infectious Tableware at RSUD dr. Mohamad Saleh, Probolinggo City 3441-3452
Perwita Nurmalasari, Eva Putri Arfiani

- Analysis of Co-Working Space Business Strategy with SWOT Method to Increase Visitors and Market Expansion: Case Study of ICO Space Medan 3453-3472
Poppy Yosephine Sukatendel, Iskandarini, Meilita Tryana Sembiring
- The Implementation of Democratic Leadership Style based on Islamic Values toward Increasing School Community Participation at MI Balaraja-Tagerang 3473-3486
Nur Alifiyah, Naf'an Tarihoran, Faizal Djabidi, Agus Gunawan, Hanafi
- The Role of Nursing Homes in Improving the Welfare of the Elderly 3487-3494
Roy Stevanus Zebua

Welcome to the Formosa Journal of Multidisciplinary Research (FJMR), a platform dedicated to advancing scholarship across a diverse range of academic disciplines. Our mission is to encourage research that transcends conventional boundaries, fostering an integrative approach to understanding complex global challenges through a multidisciplinary lens. By bringing together perspectives from fields such as social sciences, technology, health, environmental studies, humanities, and beyond, FJMR serves as a nexus for knowledge that bridges gaps and enriches understanding across academic domains.

In this inaugural issue, we are proud to present contributions from researchers who are exploring a wide spectrum of topics and methodologies. Each article has been selected based on its originality, rigor, and potential impact on its respective field, as well as its relevance to the multidisciplinary approach we champion. Through rigorous peer review, our editorial team and dedicated reviewers have ensured that every piece of research upholds the highest standards of academic quality and integrity.

The Formosa Journal of Multidisciplinary Research aspires to become a catalyst for scholarly dialogue and collaborative research, inspiring readers to consider new perspectives and apply integrative approaches in their own work. We believe that by combining insights from various disciplines, we can better address today's most pressing issues, from technological innovation and healthcare improvements to sustainable development and cultural understanding.

We extend our deepest gratitude to the contributors, reviewers, and editorial team who have played an integral role in bringing this journal to life. As you explore this issue, we hope you find inspiration in the diverse perspectives and are encouraged to contribute to future editions of FJMR. Together, we look forward to building a robust, inclusive community of scholars united by a shared commitment to multidimensional exploration and discovery.

Thank you for your support, and welcome to the Formosa Journal of Multidisciplinary Research (FJMR).

Happy reading

Professor Jen Peng Huang, Ph.D
Editor in Chief