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CONFERENCE DIRECTOR MESSAGE

European International Research Academy (EIRA) aims to embark on interdisciplinary discussions on voguish research approaches, latest research findings and practical experiences in the field of social and applied sciences. EIRA is strongly committed to promote global communication, knowledge sharing, and a strong bonding among scholarly community. Therefore, EIRA offer a unique platform for professors, experts, researchers, students, scholars, professionals and interested individuals to exchange and discuss the latest scientific inquiries, methods, and achievements on novel research and discoveries with each other.

The EIRA further aims to;

- Provide a common platform for scholars and professionals to share and gain knowledge in their area of interest by interacting with others.
- Organize workshops for the awareness of latest research approaches, trends, and tools.
- Establish and maintain a professional network among international scholarly community.

The founders of EIRA believe that growth of academic society is not only based on the continues enhancement of education and research quality but also dissemination of knowledge and activities that triggers emerging issues and challenges that need to be adequately addressed to create a sustainable society.

I am really thankful to our honorable scientific and review committee for spending much of their time in reviewing the papers for this event. I am also thankful to all the participants for being here with us to create an environment of knowledge sharing and learning. We the scholars of this world belong to the elite educated class of this society and we owe a lot to return back to this society. Therefore, through EIRA I anticipate research that can reflect upon on innovative solutions and trigger debates on existing and emerging issues to open new opportunities and avenues for a better and sustainable society.

Thank You,



Dr. N. Ain
Conference Chair
EIRA.

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EIRA SPONSORS

We would like to extend our gratitude to the sponsor of this year's EIRA conference for all their support of this endeavor.



WF Tjänster AB

CITY OVERVIEW

Lisbon is Portugal's hilly, coastal capital city. It is built on seven hills that overlook the Tejo river. The city is known for colonialist history, ornate architecture, numerous rooftop bars and terraces which offer excellent vistas of the old city.



Praca do Comercio



Torre de Belem (an iconic landmark)



Pena National Palace



Ponta da Piedade



Algarve



Sesimbra bea

CONFERENCE PROGRAM

DAY 01 (June 03, 2022)

Time	Activity
10:00 a.m. to 10:10 a.m.	Welcome Reception & Registration
10:10 a.m. to 10:20 a.m.	Welcome Remarks – Conference Coordinator
10:20 a.m. to 10:30 a.m.	Opening Ceremony
10:35 a.m. to 11:15 a.m.	Group Photo Session
11:15 a.m. to 11:30 a.m.	Grand Networking Session and Tea Break
11:30 a.m. to 01:30 p.m.	Presentation Sessions

Day 1 (June 3rd, 2022)

Session 1: 11:30 a.m. to 01:30 p.m

Sub-Theme: Economics and Social Sciences

Paper ID	Topic	Presenter
2 nd IMS-220603-130	Increasing the interest in public sector employment (The experience from a behavioral intervention)	Anetta Caplanova & Eva Sirakovova
2 nd IMS-220603-133	Knowledge Management of Elderly People for Resources and Local Wisdoms Conservation in Mae-Sai Community	Siriporn Phuntulee
2 nd IMS-220603-140	Digital Alms Practice through Financial Technology Platform in Indonesia	Alsha Merancia
2 nd IMS-220603-145	Simile as a Unique Stylistic Device of Lullaby Texts	Hasmik Matikyan
2 nd IMS-220603-151	The Multiple Intelligences Theory to develop Thai Language Skill	Bualak Petchngam

Day 1 (June 3rd, 2022)

Session 1: 11:30 a.m. to 01:30 p.m

Sub-Theme: Economics and Social Sciences

Paper ID	Topic	Presenter
2 nd IMS-220603-155	The Influence of Motivation, Ability and Learning Method on Students' Achievement: Yamaha Music School in Bandung	Theresia Gunawan
2 nd IMS-220603-162	Operational risk and internal supervisory in corporate bond yield spreads	Yang Cheng Wen
2 nd IMS-220603-167	The Legal Implications of the Latest Form of Corporate Reporting: Integrated Reporting	Verine Etsebeth

DAY 02 (June 04, 2022)

City Tour and Shopping Day

All respective guests are free to conduct their own sightseeing and tour.
The second day of the event is reserved for this memorable purpose.

Sub-Theme 1

ECONOMICS AND SOCIAL SCIENCES

Increasing the interest in public sector employment (The experience from a behavioral intervention)

Anetta Caplanova^{1*}, Eva Sirakovova²

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Abstract

In Slovakia, local governments often face the problem of low interest in employment in the public sector, which may be caused by lower salary level, but also by bad reputation of public sector institutions and of the quality of their services. This, then, creates a kind of vicious circle, since the recruitment becomes less selective and consequently, the quality of public services provided tends to remain low, or even deteriorate further. Behavioral interventions have been documented to increase people's interest in public sector employment. This has been achieved by highlighting and emphasizing perceived advantages of public sector employment such as job stability, contribution to public welfare and societal interest. In this paper, we present the design and experience from the behavioral intervention that authors implemented in the municipality of Hlohovec, Western Slovakia. The intervention focused on changing the job advertisements in accordance with the findings of behavioral sciences. We used the following types of design changes: simplification of job advertisements, their personalization, and the emphasis on an individual. We also emphasized extrinsic motivation factors and the opportunity to build a long-term career in the municipality administration. As part of the intervention, we facilitated an easier access to online templates of the documents, which applicants need to submit with their job application. After the intervention, we analyzed, how it affected the interest in employment in this municipality. The preliminary findings indicate that post-intervention the interest in an advertised position from qualified candidates increased.

Keywords: Employment, Behavioral Intervention, Public Sector

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1. Introduction:

Behavioral interventions have become an integral part of current public policies, not only at national, but also at local levels. Various forms of behavioral nudges have been used to motivate people to behave in a desirable way. This applies also to the public sector recruitment. Public institutions often face difficulties in finding qualified employees, and this problem has been experienced not only in the Slovak Republic, but also in other countries of the world (e.g., Linos, 2018). The fact, that individuals tend to prefer jobs in the private sector can be caused by several factors. One of them being the inability of public institutions to provide sufficient incentives to attract qualified candidates. Recruitment is a dynamic part of human resource management and must adjust to changing conditions.

The aim of this paper is to present the experience from implemented behavioral intervention that has been implemented in a municipality in the Slovak Republic with the aim to increase the interest of job seekers in advertised positions. The paper is structured as follows: in the next section, we provide a review of relevant literature, then, we present the design used in the conducted behavioral intervention and present the preliminary results. We conclude the paper with the conclusions and discussion.

2. Literature Review

In recent years, the use of findings from behavioral research in the design of public policies has become more spread. These have been used also in the area of recruitment of employees in the public sector. The results achieved in this area indicate that such interventions can be effective in increasing the interest in public service. In cooperation with the local police department, Linos (2018) implemented an experiment in the city of Chattanooga (Tennessee, USA). The intervention involved sending the postcards to people, who were listed as registered voters in the county. The experiment was structured as a randomized controlled trial (RTC). There was one control group and four experimental groups. All postcards were based on the behavioral science literature, i.e., they were personalized, contained a picture of a police officer in an active service on one side of and a signed message from this officer on the other side. People in the first experimental group received a “challenge” postcard with a text that drew reader's attention to the fact that working in the public sector is a challenge, and if a recipient can overcome challenges, he/she should apply for a job. The second postcard included a “serve” message, asking a recipient if he/she was “Ready to Serve,” indicating that people working for the city police, served people. The third postcard focused on personal values and included a behavioral nudge asking a recipient to imagine, what it would mean to him and his community if he became a city cop. The last postcard included a “career” message asking a recipient if he was “looking for a long-term career”. The results from this experiment suggest that messages focusing on personal

benefits of the job, emphasizing either challenges of the job, or its career benefits were three times more effective in motivating individuals to apply (esp. for non-white population and women).

In a field experiment designed to test the effects of job advertisements, Schmidt et al (2014) emphasized either information about the demands and required abilities (D-A) or needs and related supplies (N-S). They revised wording of 56 job ads posted by the Canadian head office of a large multinational engineering-consulting firm. The wording of needs-supplies ads was focused on being widely appealing and informing job seekers that the position would provide them the task identity, task significance, skill variety, autonomy, and opportunities for advancement. The demands-abilities ads were focused on reflect the themes commonly used in behavioral competency models, such as communication abilities, motivation, and willingness to work in a team. The results show, that job advertisements emphasizing the N-S fit elicited more applications and higher quality of applicants. These findings indicate that recruitment managers can design job advertisements to emphasize specific types of a fit and this way to favorably affect the number and quality of job applications.

In collaboration with the LinkedIn platform, Gee (2018) ran a field experiment in which LinkedIn members actively searching through job postings were randomly assigned to either an experimental or a control group. Job seekers in the experimental group saw the number of applicants for a posted job, while people in the control group were not provided this information. The results show that the intervention increased the likelihood that a person will finish the job application by 3,5 per cent. Also, women were found to have higher likelihood to finish the job application than men. Gee (2018) concludes that adding such information to a job posting represents an easy way to both to increase the application rates and the increase the quality of the pool of applicants.

Feldman et al. (2006) tested several forms of wording of job advertisements. In the experimental treatment, each participant received a job advertisement that differed along three dimensions: specificity of the information about the company (e.g., a brief history of the company and its position on the market), specificity of the information about the job itself (i.e., qualification requirements, job description), or the specificity of the information about the work context (i.e., the salary margin, the place of work, necessity of business trips, etc.). The participants in the control group received only general information about the job. The findings from this research also suggest that specific information in recruiting ads impacts perceived appropriateness of advertised jobs, perceived truthfulness of the ads, attitude towards the ad, and attitude towards the company. However, providing potential applicants with specific information in the job ads did not prove to have a significant impact on the likelihood that the participants will follow up in the recruitment process.

The British Behavioral Insight Team (BIT) (Briscese, Tan, 2018) developed an "Applied" recruitment platform, which was designed in accordance with findings of behavioral science and the results of behavioral experiments. The platform seeks to overcome prejudices in the recruitment, e.g., it uses anonymization of candidates, and focuses on candidates to be assessed and selected based on their abilities and not their profile, gender, or skin color. The experiments performed using this platform led to various positive results. When comparing the results of the job interview with filling out the CV through this platform, there was a positive correlation identified between the success of the candidate on the interview and the recruitment survey. It was also shown that there was not a statistically significant relationship between the quality of candidate's CV and the number of points obtained on the job interview. Thus, an impressive CV was shown not to be a factor influencing candidate's success and thus, it should not be sufficient for being recruited. The platform also provides feedback to unsuccessful candidates, which helps them to improve in future job interviews and identify their strengths and weaknesses.

There are also several studies which examined individual motivation for work in the public sector. Giauque et al. (2010) analyzed if and to what extent the public service motivation (PSM) construct has an added value to explain work motivation in the public sector. The authors collected data through a national survey of more than 3500 civil servants at the Swiss municipality level. In this study, they compared two factors. First, material incentives, such as salary or rewards, second, so-called relationship incentives, such as teamwork, support from superiors, the quality of team relations, etc. The results clearly showed the importance of public service motivation. This is a significant factor that has been shown to affect motivation and interest in working in the public sector. They also concluded that teamwork, quality working relationships and support from superiors have a strong positive impact on work motivation. Workplace relations and employer support were most important factors explaining the motivation to work in the public administration.

Schott et al. (2020) used an experimental research design to investigate whether individuals motivated to work in the public service differ from extrinsically motivated individuals to attract them to organizations that emphasize "traditional" public or private values in their employer branding. In this research, a two-stage experimental research design was used combining a preliminary online survey and a campus-based classroom experiment at a Swiss university. The experiment consisted of two interconnected stages. At the first stage, students completed a preliminary online questionnaire in which their motivations and background variables were measured. At the second stage, students were randomly allocated to one of two experimental groups or a control group. They were provided with descriptions of organizations and were instructed to imagine that they were searching for an entry-level job for themselves. In each treatment, the subjects had a description of the organization. In the first intervention group, this information was supplemented by the so-called

public values (equality, self-sacrifice, and justice, fight against corruption). In the second intervention group, general information was supplemented by the so-called private sector values (efficiency, innovation, profit, and quality).

The results showed, that the specific description of the organization had a statistically significant effect on the perceived attractiveness of the employer. The use of private sector values had a statistically significant negative impact on the perceived attractiveness of the organization. Only extrinsic motivation (which refers to doing something because of outside causes such as avoiding punishment or receiving a reward) proved to be a significant positive factor and positively affected perceived attractiveness of the job position. Thus, the public service motivation factor was not statistically significant. However, the authors came to the conclusion that the higher the level of extrinsic motivation, the higher the perceived attractiveness of the employer from the perspective of a potential employee.

3. Methodology and experimental design

To increase the motivation to apply for a job, we proposed a design of a behavioral intervention, in which we changed the wording of the job advertisements of the Hlohovec Municipal Office. Job advertisements were formulated in accordance with findings of behavioral research partially reviewed above.

The behavioral intervention was based on the following aspects:

1. **Simplification** - complicated job advertisements with a lot of irrelevant information and confusing requirements for a candidate can reduce the motivation to apply for the job position. We used simplification in two forms:

a) **Simplification of the wording of the advertisement** - we removed unnecessary and duplicate information in job advertisements. In addition, we focused on highlighting information most relevant to a candidate.

b) **Simplification of access to mandatory annexes to the job application** - the original version of the job advertisements contained a list of mandatory annexes that the job seeker has to provide if he/she wanted to apply for a position. These annexes included the Job Application Form, Consent for Processing Personal Data, etc. The Municipality did not provide a template or a specific form for these annexes, thus, the applicant had to find out about the structure of the document and prepare it without any guidance. As part of the intervention, we prepared templates of all supplementary documents, which were simplified, and then, the applicant only had to fill in personal data. We also made templates available to applicants after clicking on the link in the job advertisement (in case they apply based on the online job advertisement).

2. **Personalization** - another important finding of behavioral science is the relevance of personalization. We added personalization aspect to job advertisements by changing the language to less formal. We added such statements as

"Don't hesitate and join us!" or "Be part of our team!" at the beginning of job advertisements. In addition, we also used personalization in the description of work activities and benefits such as "What will be part/content of your work?", or "What can you look forward to with us?"

3. Emphasis on an individual – the emphasis on an individual is linked to personalization. In the first part of the job advertisement, the requirements for the position were reformulated in accordance with conclusions of behavioral science. Instead of the original wording "Requirements", we used the formulation: "You are the one we are looking for if: ..." and then, we described job requirements in a simplified form.

4. Extrinsic motivation and the long-term career - the conclusions of behavioral research show, that extrinsic motivation is also important for the interest in a job position. Therefore, we specified the salary of the job, i.e. despite the fact that the final salary depends on the number of years of experience and other factors, we provided a range of possible salary level and emphasized the possibility to obtain an incentive part of the salary, where relevant. We also specified a list of benefits an employee would be entitled to in the first part of the job offer. The conclusions of the research show the importance of perceiving the opportunity to build a long-term career, so we also highlighted this dimension in the advertisements and focused on emphasizing that the job position is non-fixed term or for a longer term.

The example of the original and modified job advertisements for the position of a *caregiver for disabled adults* is provided in the Annex A and Annex B.

We focused on testing the following hypothesis: Using suitable behavioral design of job advertisements will lead to an increased interest/increase in the application number for positions advertised by the selected municipality (Hlohovec).

After the implementation of the behavioral intervention and data collection, we will analyze the obtained data to find out, whether the empirical results correspond to the formulated hypothesis or refute it.

We will evaluate the effectiveness of the behavioral intervention in the following steps:

- Compare the pre/post intervention state - we will compare the number of people applying for jobs before and after the intervention. We will also compare the number of qualified applicants for a given job before/after the intervention. In this way, we can partially assess whether the intervention increased the applications from qualified candidates.

- Compare the applications based on the original and on the modified version of the job advertisement at the time of the implementation of the intervention - to compare the effectiveness of the modified version of the job offer, the municipality published the job advertisement in both the original version and in the modified version using different channels, where the advertisement was published. For example, the original version was published on the website and

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the modified version was published on the municipality official Facebook page. To find out, which source the applicants reacted to we added a question to indicate the source from which they learned about the job offer.

4. The Results

The first job advertisement, which was published in the original and modified versions, was advertising the position of a caregiver for disabled adults. The advertisement was published between January 4th, 2022 and January 18th, 2022. Four applicants applied for the job, all of them met the qualification requirements and all of them responded to the modified

version of the job advertisement. Based on the selection process, one applicant was selected and accepted the job. As can be seen from Table 1, this position was advertised several times before the intervention throughout 2021, but post intervention the highest number of applications was received and all of these applications reacted to the advertisement modified based on the behavioral approach.

Table 1 - Overview of competitions for the position of Caregiver for disabled adults before and after the intervention

PRE-INTERVENTION				
<i>Date of publication of the job advertisement</i>	<i>Number of vacancies</i>	<i>Number of applications received to participate in the competition</i>	<i>Number of applicants invited for an interview</i>	<i>Result of the competition</i>
27.1.2021	1	1	1	Successfully filled 1 vacancy
2.3.2021	1	3	3	Successfully filled 1 vacancy
4.6.2021	1	1	1	The vacancy was not filled
2.8.2021	2	2	2	Successfully filled 2 vacancies
INTERVENTION				
4.1.2022	1	4	4	Successfully filled 1 vacancy

Source: Hlohovec municipality, 2022

Similar intervention will be repeated during 2022, when the municipality will publish further job advertisements.

5. Conclusion

Several studies confirmed that behavioral insights can be used in a wide range of policy areas. It has become quite common that behavioral approach is used as an integral part of formulation of public policies.

The results of previous research show that changes in the wording of job advertisements can be very effective for attracting potential applicants and in the public sector in increasing interest in public sector employment.

In this study, we presented the design and preliminary results of behavioral redesign of job advertisements aimed at increasing the interest of people in applying for jobs in the Hlohovec municipality. We used such forms of job advertisement redesign as simplification, personalization, the emphasis on an individual in job advertisements. We also empathized extrinsic motivation factors and the opportunity to build a long-term career in the public sector job. At the same time, we facilitated an access to online templates of the documents, which the applicants needed to submit together with their job application.

The preliminary results of the intervention indicate that the intervention was successful and led to the increase of the number of job applicants for a position of a caregiver for disabled adults. We will apply and test the intervention in subsequent job advertisement of the municipality.

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Knowledge Management of Elderly People for Resources and Local Wisdoms Conservation in Mae-Sai Community

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Abstract

Adoption of cashless transaction by society fosters transparency, inclusiveness and host of other documented benefit. For a developing country like India this will usher in, an unimagined metamorphosis. However migration from cash to cashless would not be frictionless and as with any change this change would also be resisted. The resistance to any change has a demographic and a psychographic undercurrent. Unraveling the demographic and psychographic undercurrent would be a prerequisite for any intervention to accelerate the adoption of cashless transaction. A survey was administered using structured questionnaire designed by using the constructs of Technology Readiness Index. 1249 responses were analyzed for assessing the difference of the distribution of the score of various constructs across age and gender. Post analysis it is seen that the distribution of score of all constructs were not same for the demographic variable gender and in some cases for age variable. Pursuant to the finding it can be suggested that a universal intervention program to boost cashless transaction would fall short in achieving the goal. Intervention should be configured as per demographic grouping variable and primacy to gender should be given.

Keywords: Components, Transaction, Variables

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Digital Alms Practice through Financial Technology Platform in Indonesia

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Abstract

Digital alms practice in Indonesia reap the controversy whether it violates the usury law that has become profound believe in Islam. It creates the enigma within Islamic community due to prior successful practices that have not been legitimated by the Majelis Ulama Indonesia (Indonesian Ulema Council). As the alternative of sophisticated way to do charitable activity, digital alms provider has not been claiming its overall process is clear from indictment of Islamic usury law. Common belief of alms itself underpin direct interaction from the giver to receiver, stating that there is no reliable assurance whether the alms is not being manipulated by the provider before it is given to the targeted party. Prior practice of digital alms was the concept of digital zakat that provide Islamic people to pay zakat through digital platform. Even though this innovation penetrate with the same approach as digital zakat, the existence of new technology such as Quick Response Code (QR Code) enables the possibilities of inaccuracies and disapproval to its process. Using qualitative approach, this study focuses on exploring the way digital alms provider convinces mosque committees become its business partner despite of the uncertainties.

Keywords: Digital Alms, Financial Technology, GO-PAY.

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Simile as a Unique Stylistic Device of Lullaby Texts

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Abstract

Lullaby text is a complex of stylistic devices, tropes. This work touches upon the rhetoric of the lullaby text. We also consider one of the distinctive features of the lullaby text, the transformative quality of its components. It must be mentioned that such a property is expressed on the level of the theme. Rhetorical transformations in lullaby texts involve the major tropes: simile, metaphor, hyperbole. Simile, as the most widespread trope of lullaby texts, should be taken as the key point of our scientific research.

Keywords: Stylistic Device, Lullaby, Distinctive

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The Multiple Intelligences Theory to develop Thai Language Skill

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Abstract

The purposes of this study were to compare pre- and post- test achievement of Thai Language skills. The samples consisted of 24 twelfth grader of Demonstration School of Suansunadha Rajabat University in the first semester of the academic year 2018. The researcher prepared the Thai lesson plans, the pre and post achievement test at the end program. Data analyses were carried out using means, standard deviations and descriptive statistics, independent samples t-test analysis for comparison pre- and post- test. The study showed that there were a statistically significant difference at ($\alpha = 0.05$; therefore the use Multiple Intelligences Theory can develop Thai languages skills. The results after using the Multiple Intelligences Theory for Thai lessons had higher level than standard

Keywords: The Multiple Intelligences Theory, Thai Language Skills

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Sub-Theme 1

ECONOMICS AND SOCIAL SCIENCES

The Influence of Motivation, Ability and Learning Method on Students' Achievement: Yamaha Music School in Bandung

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Abstract

Even though there are a lot of musical students have a high interest in music, not many of them have continued learning music until the final stage. Many students stop learning before they reach the final stage due to lack of motivation and ability. Students stop learning at a different level which is determined by several reasons. To achieve a high achievement, both the ability and motivation are needed. The ability (can) do factor usually denotes "a potential for performing some task which may or may not be utilized", while the motivation (will) do factor reflects drive. Playing musical also requires mobility rather than luck, because it depends on the brain's ability to integrate information from multiple senses. In addition to prior theory, learning methods are also found necessary to help student attaining the achievement because a good learning method may bring students a deeper. In this study, we argue that some variables such as intrinsic motivation, extrinsic motivation, learning method and ability have an influence on the students' achievement. The sources of data are gathered from 140 respondents who filled the questionnaire. Students who are extrinsically motivated rarely practice the homework. Most of them always said that they are busy with school or have another important thing to do. They take a short course, they are diligent in the early years and their motivation gets lower and lower afterwards. Nevertheless, some students at Yamaha music school that were extrinsically motivated; become intrinsically motivated by the time. This can be explained by Schmidt, Zdzinski, & Ballard statement (2006) that extrinsic motivation can be used for marshalling the productive forces of intrinsic motivation. According to Schmidt, Zdzinski, & Ballard (2006) ability is competence in an activity or occupation because of one's skill, training, or other qualification. However, the ability itself is not enough if there is lack of motivation. This ability should inline together with motivation. Some students at Yamaha music school who hardly follow the course can become really good because of their motivation and practice constantl

Keywords: Intrinsic Motivation, Extrinsic Motivation, Ability, Achievement, Learning Method

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Operational risk and internal supervisory in corporate bond yield spreads

Yang Cheng Wen*

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Abstract

The study investigated the impact of operational risk and internal supervisory in corporate bond yield spreads by employing Taiwan bond market data from 2008 to 2017. This study found that when the operational risk increases, the creditor will demand higher risk premiums for the bond issuer. In terms of internal supervision, the empirical results show that the default risk was increased by the higher percentage shareholding and pledge of the directors and supervisors cause internal supervision effect decrease and reinforced the agency problem, it may increase the degree of risk taken by the corporate. The results show that both operational risk and internal supervisory effects significantly impact bonds yield spread. Furthermore, this study explores the impact of different company sizes and board size and different credit quality bonds on corporate bond spreads. The results found out the operational risk effects more important than internal supervisory to impacts bonds yield spread.

Keywords: Operational Risk, Internal Supervisory, Bond Yield Spreads

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The Legal Implications of the Latest Form of Corporate Reporting: Integrated Reporting

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Abstract

It should be a matter of great concern that society has all but lost complete trust and faith in the business environment. We live in a time in which business leaders are often trusted less than politicians. This is obviously not the ideal situation, as businesses are expected to contribute to the affluence of humanity and to the continued prosperity of humanity rather than to widening the poverty gap which currently exists between the rich and the poor. The question must therefore be asked how companies can go about rebuilding the loss of trust in society? How can society's faith in business be restored? We only need to look to society for the answer. After the global recession and the massive rise and falls of renowned multinational corporations there was a public outcry for increased transparency and improved disclosure measures to be implemented by companies. In line with this outcry, integrated reporting emerged as the latest corporate reporting mechanism to meet the ever-increasing demands of all stakeholders of the company. The concept of integrated reporting involves a concise communication about how an organisation's strategy, governance, performance, and prospects, in the context of its external environment, lead to the creation of value in the short, medium and long term. This paper utilises a qualitative approach to identify, analyse, consider and understand the potential legal exposure the company itself, as well as members of its governing body may attract when adopting, implementing and subsequently assuring and publishing their company's integrated report. The study was conducted as follows: first, the evolution, development and progression of the meaning and interpretation of the concept integrated reporting is explored. It is submitted that within the South African corporate context, integrated reporting is accepted thanks to its inclusion in the King Code of Governance of King IV. Moreover, this transformation is also taking place around the world. Regional networks in key markets such as Brazil, Australia, the European Union, Japan and Russia are encouraging the momentum.

Keywords: Implications, Integrated, Environment

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