

Advisory:

Genesis Sembiring Depari Ph.D , Director Formosa Publisher

Editor in Chief:

Professor Jen Peng Huang

Managing Editor:

Nia D Simanjuntak S.Pd, Formosa Publisher, Indonesia

Editor Board:

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

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

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

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

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

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

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

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

Dr. Lanita Winata, Griffith University, Australia

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

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

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

Reviewer Team:

Timi Olubiyi, M.IoD., M.Phil., Ph.D. (Babcock University)

Robetmi Jumpa Kita Pinem (Universitas Diponegoro, Indonesia)

Ade Putra Ode Amane, S.Sos., M.Si (Universitas Muhammadiyah Luwuk)

Genesis Sembiring Depari, Ph.D (Universitas Pelita Harapan, Kampus Medan,
Indonesia)

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

Dr.Sri Vandayuli Riorini (Universitas Trisakti, Indonesia)

Farhan Gillani, M.ed (Allama Iqbal Open University, Pakistan)

Administration:

Ardianta Sembiring, Formosa Publisher

Address:

Jl. Ir. H. Juanda No.56B, Sukaraja, Kec. Medan Maimun, Kota Medan, Sumatera Utara 22159

Website: <https://journal.formosapublisher.org/index.php/ijems/index>

Phone and WhatsApp: +62 878 6950 2631

Email: admin@formosapublisher.org

Editorial Team

Content

Editorial

The Influence of Capital Structure and Financial Performance on Financial Sustainability and Its Implications on Firm Value <i>Reni Oktaviani, Rudi Zulfikar, Yeni Januarsi</i>	101-126
The Influence of Gender Diversity, Ceo Overconfidence, and Political Connection on Zombie Companies <i>Winarni, Lia Usilawati, Yeni Januarsi</i>	127-150
Determinants of Funding Decisions in Micro, Small, and Medium Enterprises (MSMEs): A Systematic Literature Review <i>Sriyani Mentari, Puji Handayati, Ely Siswanto</i>	151-168
Women's Experiences with Sensitive Jokes in the Workplace <i>Shafira Ulfa Putri Kinady, Jaya Addin Linando</i>	169-184
The Influence of Tax Literacy on Compliance with Individual Income Tax Obligations (PPH 21) in 2023 <i>Firman Gani, Firman Gani, Silvia Putri Astama</i>	185-192
The Influence of Digital Financial Literacy, Socio-Economic, and Digital Lifestyle on the Utilization of QRIS in Culinary Tourism Through Technology Acceptance as an Intervening Variable, at Cidu Market, Makassar City <i>Putri Indani Hendrik, Thamrin Tahir, Muhammad Ilyas Thamrin Tahir</i>	193-214
Analysis of Labor Absorption in the Agricultural Sector in Regency/City in Jambi Province <i>Septria Rahayu, Yulmardi, Hardiani</i>	215-230
The Influence of Risk Based Capital and Premium Growth Ratio on Financial Distress Mediated by Profitability <i>Mahfudoh, Tri Lestari, Agus Solikhan Yulianto</i>	231-254
Optimizing Correspondence Administration Management to Improve Employee Productivity at The General Bureau of The Regional Secretariat of Central Kalimantan Province <i>Hansly, Rita Yuanita Toendan</i>	255-266

Analysis of Product Knowledge and Knowledge Sharing in Optimizing Promotion
of Souvenir Marketing at Bukit Tangkiling Tourism, Central Kalimantan-Indonesia
Ferdinand, Peridawaty

267-276

Welcome to the Indonesian Journal of Economic & Management Sciences (IJEMS), a premier platform dedicated to advancing knowledge in the realms of economics, business, and management. In this journal, we strive to bring together rigorous academic research, practical insights, and innovative solutions to contemporary challenges in the global and Indonesian economic landscapes.

As the world continues to evolve, so too does the field of economic and management studies. IJEMS seeks to capture the dynamic nature of these disciplines by showcasing high-quality articles that span both theoretical foundations and applied practices. Our goal is to foster a space for critical discussion, exchange of ideas, and collaboration among scholars, professionals, and policymakers, particularly in the context of Indonesia's rapidly developing economy.

The journal covers a wide range of topics, including but not limited to, macroeconomics, microeconomics, corporate strategy, marketing, finance, human resources management, and entrepreneurship. By providing a forum for multi-disciplinary exploration, we aim to contribute to the global discourse while also addressing the unique challenges and opportunities facing the Indonesian economy.

We are honored to have the opportunity to support and promote the academic community's ongoing work in these vital areas. As always, we encourage contributions that push boundaries, spark new dialogues, and provide impactful solutions that advance economic and management science both in Indonesia and worldwide.

We invite you to explore the diverse and thought-provoking content of this journal, and we thank you for your continued support of IJEMS.

Warm Regards,

Professor Jen Peng Huang

Editor in Chief