

## REVIEW FORM IJCST 2017

**Paper ID** : 157.....

**Paper Title** : Development of spreadsheet-based integrated transaction processing systems and financial reporting systems

**First /correspondent** : I Made Ariana.....

**Author**

Please fill "X" in the box for the chosen answer

### A. Evaluation Objects

**Research Title (\*)**. Does the paper title represent its content?

<input checked="" type="checkbox"/>	3: yes
<input type="checkbox"/>	2: no
<input type="checkbox"/>	1: see comments

**Abstract (\*)**. Does the abstract reflects the paper content?

<input checked="" type="checkbox"/>	3: yes
<input type="checkbox"/>	2: no
<input type="checkbox"/>	1: see comments

**Methodology (\*)**. Is the research methodology or the approach of the problem solving clearly described?

<input checked="" type="checkbox"/>	3: yes
<input type="checkbox"/>	2: no
<input type="checkbox"/>	1: see comments

**Data Presentation & Interpretation (\*)**. Do the data presentation and interpretation valid and reasonable?

<input checked="" type="checkbox"/>	3: yes
<input type="checkbox"/>	2: no
<input type="checkbox"/>	1: see comments

**Tables & Pictures (\*)**. Do the use of tables and figures help to clarify the explanation?

<input checked="" type="checkbox"/>	3: yes
<input type="checkbox"/>	2: no
<input type="checkbox"/>	1: see comments

**Discussion & Analysis (\*)**. Have the discussion and/or analysis been relevant with the results of the study?

<input checked="" type="checkbox"/>	3: yes
<input type="checkbox"/>	2: no
<input type="checkbox"/>	1: see comments

**References (\*)**. Are the references used relevant?

<input type="checkbox"/>	3: yes
<input type="checkbox"/>	2: no
<input checked="" type="checkbox"/>	1: see comments

**Language (\*)**. How is the language written in the paper?

<input type="checkbox"/>	4: very good
<input checked="" type="checkbox"/>	3: good
<input type="checkbox"/>	2: fair
<input type="checkbox"/>	1: poor

**Writing Accuracy (\*)**. How is the grammar usage? Does the overall grammar usage has proper and accurate meaning?

<input type="checkbox"/>	4: very good
<input checked="" type="checkbox"/>	3: good
<input type="checkbox"/>	2: fair
<input type="checkbox"/>	1: poor

**B. Reviewers Decision**

**Final Decision (\*)**. The final decision is that this paper:

<input type="checkbox"/>	4: Could be published directly
<input checked="" type="checkbox"/>	3: Could be published with minor revision
<input type="checkbox"/>	2: Could be published with major revision
<input type="checkbox"/>	1: Please return to us for reevaluation after revision
<input type="checkbox"/>	0: Is not worth to publish based on the above reasons

**Reviewer Acknowledgement (\*)**. Do you want your name, as reviewer, released to the author(s)?

<input checked="" type="checkbox"/>	2: no
<input type="checkbox"/>	1: yes

**C. Comments about the Paper**

Please provide a comment review

1. Improve your references numbering according to the template of IJCST 2107!
2. Enrich your references with international journal

Date : September 13rd, 2017

Reviewer's Name : .....

Reviewer's Signature : .....

## Development of Spreadsheet-Based Integrated Transaction Processing Systems and Financial Reporting Systems

I Made Ariana<sup>1</sup>, I Made Bagiada

Accounting Department, Politeknik Negeri Bali,  
Jalan Kampus Bukit Jimbaran, Kuta Selatan, Badung 80364, Bali, Indonesia

Email<sup>1</sup> : madeariana@pnb.ac.id

**Abstract.** Development of spreadsheet-based integrated transaction processing systems and financial reporting systems is intended to optimize the capabilities of spreadsheet in accounting data processing. The purpose of this study are: 1) to describe the spreadsheet-based integrated transaction processing systems and financial reporting systems; 2) to test its technical and operational feasibility. This study type is research and development. The main steps of study are: 1) needs analysis (need assessment); 2) developing spreadsheet-based integrated transaction processing systems and financial reporting systems; and 3) testing the feasibility of spreadsheet-based integrated transaction processing systems and financial reporting systems. The technical feasibility include the ability of hardware and operating systems to respond the application of accounting, simplicity and ease of use. Operational feasibility include the ability of users using accounting applications, the ability of accounting applications to produce information, and control applications of the accounting applications. The instrument used to assess the technical and operational feasibility of the systems is the expert perception questionnaire. The instrument uses 4 Likert scale, from 1 (strongly disagree) to 4 (strongly agree). Data were analyzed using percentage analysis by comparing the number of answers within one (1) item by the number of ideal answer within one (1) item. Spreadsheet-based integrated transaction processing systems and financial reporting systems integrate sales, purchases, and cash transaction processing systems to produce financial reports (statement of profit or loss and other comprehensive income, statement of changes in equity, statement of financial position, and statement of cash flows) and other reports. Spreadsheet-based integrated transaction processing systems and financial reporting systems is feasible from the technical aspects (87.50%) and operational aspects (84.17%).

### 1. Introduction

An accounting information system (AIS) is a collection of resources, such as people and equipment, designed to transform financial and other data into information [1]. An AIS collects, and processes transaction data and disseminates the financial information to interested parties. Accounting information is useful for a wide variety of decision makers in the decision making process [2,3]. Typically an AIS is composed of three major subsystems: transaction processing systems (TPS), general ledger/financial reporting systems (GLS/FRS), and management reporting systems (MRS) [4,5,6].

The heart of company's accounting informations systems is its accounting software. Accounting software is an application that records and processes accounting transactions within functional modules such as accounts payable, accounts receivable, payroll, and trial balance. Accounting information systems software to accomplish the functions of accounting, generating accounting reports, and using

Commented [p1]: Should be [2,3]

accounting reports. The use of accounting software can improve the efficiency of information collection, processing, storing, transformation, and distribution [7,8,9].

Spreadsheets remains entrenched in business processes, largely because it has been a part of the enterprise for so long. Its used as accounting software or only supplement of inadequate accounting software. As accounting software, its used to to collect, process, and store, transform, and distribute accounting information. As supplement of accounting software, its used with other tools for efficient financial processes [10,11].

Previously, spreadsheet-based financial accounting application use journal approach. At the journal approach, the transactions is recorded in journals (general journal and special journals), so users must understand about the journal function and the way to record transactions in a journal. Spreadsheet-based accounting applications using the journal approach have disadvantages such as: difficulty of use, duplication of data entry, the lack of data integrity, lack of security, and lack of the report types that can be generated [10,12].

Development of spreadsheet-based integrated transaction processing systems and financial reporting systems is intended to optimize the capabilities of spreadsheet in accounting data processing. Spreadsheet-based integrated transaction processing and financial reporting systems using transaction cycles approach have advantages such as: more detail data, recording transactions through the transaction cycles is easier and faster, better application control, can generate more report types, and makes it easier when switching to more complex accounting software [13,14,15].

Spreadsheet-based integrated transaction processing and financial reporting systems must meet technical and operational feasibility [16,17,18,19]. The technical feasibility include the capabilities of hardware and operating systems to respond the accounting application, simplicity and ease of use. Operational feasibility include the user's ability to use accounting applications, the ability of accounting applications to produce information, and application controls of the accounting application [13].

This study focus on developing of spreadsheet-based integrated transaction processing systems and financial reporting systems. This study aimed to describe the spreadsheet-based integrated transaction processing systems and financial reporting systems, and to test its technical and operational feasibility.

## 2. Methods

This study type is research and development. The main steps of study are: 1) needs analysis (need assessment); 2) developing spreadsheet-based integrated transaction processing systems and financial reporting systems; and 3) testing the feasibility of spreadsheet-based integrated transaction processing systems and financial reporting systems. The technical feasibility include the ability of hardware and operating systems to respond the application of accounting, simplicity and ease of use. Operational feasibility include the ability of users using accounting applications, the ability of accounting applications to produce information, and control applications of the accounting applications. The instrument used to assess the technical and operational feasibility of the systems is the expert perception questionnaire. The instrument uses 4 Likert scale, from 1 (strongly disagree) to 4 (strongly agree). Data were analyzed using percentage analysis by comparing the number of answers within one (1) item by the number of ideal answer within one (1) item.

## 3. Result and Discussion

Spreadsheet-based integrated transaction processing systems and financial reporting systems should be able to meet the needs of users include: 1) input the initial data such as company information, accounts, vendors, customers, and inventory information; 2) special journals such as purchasing, sales, cash receipts, cash disbursements and general journal; 3) ledger and sub-ledger such as general ledger and sub-ledger of debt, receivables, and inventory, 4) trial balance and the work sheet, 5) financial statements including statement of profit or loss and other comprehensive income, statement of changes in equity, statement of financial position, and statement of cash flows; and 6) closing trial balance. In addition, the system should also be able to generate other reports required by the user.

### 3.1. Spreadsheet-based integrated transaction processing systems and financial reporting systems

In fact the spreadsheet-based integrated transaction processing systems and financial reporting systems consists of three parts: transaction processing systems, general ledger systems, and financial reporting systems. In this study, general ledger systems is combined in financial reporting systems. The description of each parts are as follows:

**3.1.1. Transaction processing systems.** Transaction processing systems support the recording of daily financial transactions. Transaction cycle consists of the revenue cycle, purchase cycle, payroll cycle, the production cycle and financial cycle [20,21]. The revenue cycle includes activities related to the receipt of orders, delivery of goods, and cash receipts. Purchase cycle includes activities related to purchase orders, goods receipts, and payments for purchases. Payroll cycle include activity to calculate the gross payment, reduction and net payments to employees. The production cycle includes the activities associated with the processing of raw materials and labor into finished goods [20]. The results of the transaction cycle process will be processed further in the cycle of financial reporting [22].

In this studi, transaction cycle refers to a service and trading company. Transaction cycle consists of sales cycle, purchase cycle, and cash cycle. The purchase cycle is used to record purchases, purchase returns, purchases discount, and cash disbursements to pay the debt. The sales cycle is used to record sales transactions, sales returns, sales discounts, and cash receipts of accounts receivable. Cash cycle is used to record cash transactions other than cash receipts from the payment of receivables from sales on credit, and cash disbursements for the payment of debts from purchases on credit.

In this system, transactions are inputted in the appropriate transaction cycle. Special journals are not used to record transactions because special journals are the output of the system. Only general journals are used to record transactions that can not be recorded in special journals. In the journal approach, the way of recording transactions is relatively different. Transactions are recorded in the appropriate special journal. Transactions that can not be recorded in special journals are recorded in general journal. Recording transactions directly on special journals is more difficult than recording transactions on the transaction cycle.

**3.1.2. General ledger/financial reporting systems.** General ledger/ financial reporting systems produce ledger and traditional financial statements [4]. Ledger includes general ledger and sub ledger of debt, accounts receivable, and inventory. In this system, general ledger and sub-ledger are automatically generated in accordance with the data inputted on the transaction processing systems. System can produce general ledger and sub-ledger globally and detailed according to user needs. The balance of the ledger is automatically entered in the trial balance and worksheet.

Financial statements including statement of profit or loss and other comprehensive income, statement of changes in equity, statement of financial position, and statement of cash flows [23]. Financial statements format is prepared in accordance with the rules of the financial accounting standard. Financial statements are generated based on the results of the general ledger systems and worksheet. In addition, the system also generates other reports required by the user such as cash, receivables, inventories, fixed assets, debt and equity reports. At the end of the period, a closing trial balance is made to close temporary accounts so that the systems is ready for use to record transactions in the next period.

### 3.2. Technical and operational feasibility of systems

Testing of technical and operational feasibility of the spreadsheet-based integrated transaction processing systems and financial reporting systems, performed by accounting and computer experts. Based on expert perception questionnaire, the technical and operational feasibility of systems are as follows:

**3.2.1. Technical feasibility.** The technical feasibility include the ability of hardware and operating system respond to the accounting application, simplicity and ease of use. The results of technical feasibility test are presented in Table 1.

**Table 1.** Technical feasibility test results.

Technical Aspects	Score (%)
Ability of hardware and operating system.	
CPU (Central Processing Unit) can respond to all requests quickly.	90.00
The operating system supports accounting application.	92.50
Simplicity and ease of use.	
Accounting application is easy to learn.	87.50
Accounting application is easy to use.	90.00
Accounting application provide the dialog guidance that directs the user during data entry.	82.50
Structure of menu facilitate users accounting application.	82.50

Based on the result of technical feasibility test of the system, can be seen that the average percentage of technical feasibility assessment is 87.50%. This shows that spreadsheet-based integrated transaction processing systems and financial reporting systems is feasible to use. The ability of the hardware and the operating system are very capable to support systems. Ability hardware and operating system can be seen from the ability of CPU (Central Processing Unit) to respond all requests quickly and the ability of operating system to supports accounting application. Simplicity and ease of usage can be seen from accounting application is easy to learn, accounting application is easy to use, accounting application provide the dialog guidance that directs the user during data entry, structure of menu, facilitate users accounting application

3.2.2 *Operational feasibility.* Operational feasibility include the ability of users using accounting application, The ability of accounting application to produce information, and control applications on the accounting application. The results of operational feasibility test are presented in Table 2.

**Table 2.** Operational feasibility test results.

Operational Aspects	Score (%)
The user's ability to use accounting application.	
Users can quickly use accounting application.	87.50
Users can overcome its own difficulties in the use of application.	85.00
Ability of accounting application to produce information.	
Accounting application can produce financial reports.	92.50
Accounting application to generate detailed information.	82.50
Accounting application can generate information that can be displayed on the monitor.	87.50
Accounting application can produce information in the form of paper documentation (print).	90.00
Application control.	
Applications include adequate password.	85.00
Application has a input control (validation test, a test of accuracy, fairness, completeness etc.).	72.50
Application has a output control (output reconciled with other parts).	75.00

Based on the result of operational feasibility test of the system, can be seen that the average percentage of technical feasibility assessment is 84.17%. This shows that spreadsheet-based integrated transaction processing systems and financial reporting systems is feasible to use. The user's ability to use accounting application, and ability of accounting application to produce information are very capable to support systems. Control applications on spreadsheet-based integrated transaction processing systems and financial reporting systems are good but with relatively low scores. This means that control

applications on systems are not yet optimal. Control applications related to input and output controls need to be improved.

The ability to use accounting application can be seen from users can quickly use accounting application and users can overcome its own difficulties in the use of accounting application. The ability of accounting application to produce information can be seen from the ability of accounting application can produce financial reports, accounting application to generate detailed information, accounting application can generate information that can be displayed on the monitor, and accounting application can produce information in the form of paper documentation (print). Control applications can be seen from the adequate password of applications, application has a control (validation test, a test of accuracy, fairness, completeness etc.), application has a control output (output reconciled with other parts).

#### 4. Conclusion

Spreadsheet-based integrated transaction processing systems and financial reporting systems integrate sales, purchases, and cash transaction processing systems to produce financial reports (statement of profit or loss and other comprehensive income, statement of changes in equity, statement of financial position, and statement of cash flows) and other reports. Spreadsheet-based integrated transaction processing systems and financial reporting systems is feasible from the technical aspects (87.50%) and operational aspects (84.17%).

#### 5. Acknowledgment

The author would like to thank to the Directorate of Research and Community Services - the Directorate General of Research Strengthening and Development - Ministry of Research, Technology and Higher Education for the funding.

#### References

- [1] Bodnar, George H, William S Hopwood 2006 *Accounting Information Systems* 7<sup>th</sup> Edition (USA: Prentice Hall)
- [2] Kieso, Donal E Weygant, Jerry J and Warfield Terry D 2014 *Intermediate Accounting IFRS* Edition (USA: Wiley)
- [3] Romney, Marshall B and Paul John Steinbart 2006 *Accounting Information Systems* 10<sup>th</sup> Edition (New Jersey: Prentice Hall)
- [4] Hall, James A 2008 *Accounting Information Systems* 7<sup>th</sup> Edition (Ohio: South Western)
- [5] Belfó F, Trigo A 2013 *Accounting Information Systems : Tradition and Future Directions* *Procedia Technology* **9** 536-46
- [6] Brandas C, Megan O and Didraga O 2015 Global perspectives on accounting information systems: mobile and cloud approach *Procedia Economics and Finance* **20** 88-93
- [7] Scot, Laurence 2014 Choosing and configuring accounting software *The CPA Journal*
- [8] Lim, Francis Pol C 2013 Impact of information technology on accounting systems *Asia-pacific Journal of Multimedia Services Convergent with Art, Humanities, and Sociology* **3** 93-106
- [9] Grande E U, Estébanez R P and Colomina 2011 The impact of Accounting Information Systems (AIS) on performance measures: empirical evidence in Spanish SMEs *The International Journal of Digital Accounting Research* **11** 25
- [10] Minnock, Sharon 2006 Spreadsheets: completing the financial picture, orr only supplementing inadequate software? *Construction Accounting & Taxation* **16** 44
- [11] Chaamwe, Nchimunya and Shumba Langstone 2016 ICT integrated learning: using spreadsheets as tools for e-learning, a case of statistics in microsoft excel *International Journal of Information and Education Technology* **6**
- [12] Baskarada, Sasa 2011 How spreadsheet applications affect information quality *The Journal of Computer Information Systems* **51** 77
- [13] Tang A 2015 Accounting Information Systems for mSME Survivability *DLSU Business Notes and Briefings* **3** 1-4
- [14] Trach O, Fedushko S 2017 Development and Exploitation of Software Complex of Virtual Community Life Cycle Organization *International Journal of Computer Science and Business*

Commented [p2]: Enrich your references with international journal



*Informatics 17 1-9*

- [15] Ariana, I M 2015 Development of excel-based accounting applications with transactions cycles approach *Jurnal Valid* **13** 239-45
- [16] Fagbemi T O, Olaoye J A 2016 An Evaluation Of Accounting Information System And Performance Of Small Scale Enterprises In Kwara State, Nigeria *DBA Africa Management Review* **6** 1-6
- [17] Bonifaci P, Copiello S and Stanghellini S 2016 The Methodological Frame Work of Feasibility Study to Support Strategic Planning *Procedia - Social and Behavioral Sciences* **223** 45-50
- [18] Bause K, Radimersky A, Iwanicki M and Albers A 2014 Feasibility Studies in the Product Development Process *Procedia CIRP* **21** 473-78
- [19] Davis, Gordon B 2002 *Accounting Information System* Translate (Jakarta: PT Pustaka Binaman Pressindo)
- [20] Perry, James T and Scheneider Gary P 2005 *Building Accounting Systems Using Access 2003* (USA: Thomson South-Western)
- [21] Rama, Dasaratha V and Jones Frederick L 2006 *Accounting Information Systems* (USA: Thomson South-Western)
- [22] Samryn 2012 *Introduction to Accounting, Easily Create a Journal with Cycle Approach* (Jakarta: PT Raja Grafindo Persada)
- [23] Indonesian Institute of Accountants 2015 *Financial Accounting Standards* (Jakarta: IAI)



I Made Ariana PNB &lt;madeariana@pnb.ac.id&gt;

---

## Accepted IOP Papers dan Invoice

1 message

**Bali IJCST** <ijcst2017@gmail.com>

Sat, Jan 13, 2018 at 11:36 AM

To: I Dewa Made Cipta Santosa <idmcsantosa@pnb.ac.id>, Ni Nyoman Aryaningsih <nyomanaryaningsih@pnb.ac.id>, sutawinaya sutawinaya <putusutawinaya@yahoo.co.id>, Putu Manik Prihatini <manikprihatini@pnb.ac.id>, Anak Agung Ngurah Gde Sapteka <sapteka@pnb.ac.id>, I Nyoman Eddy Indrayana <eddyindrayana@pnb.ac.id>, I Ketut Gede Sudiarta <itutde@pnb.ac.id>, Ni Wayan Wisswani <wisswani@pnb.ac.id>, Komang Ayu Triana Indah <triana\_indah@pnb.ac.id>, I Made Budiasa <madebudiasa@pnb.ac.id>, Ida Bagus Putu Suamba <bagusputusuamba@pnb.ac.id>, I Putu Astawa <putuastawa1@pnb.ac.id>, Ni Nyoman Triyuni <triyuni@pnb.ac.id>, Putu Wijaya Sunu <wijayasunu@pnb.ac.id>, arditainengah@yahoo.com, I Kadek Ervan Hadi Wiryanta <ervanhw@pnb.ac.id>, I Putu Mertha Astawa <merthabali@pnb.ac.id>, I Nyoman Gede Arya Astawa <arya\_kmg@pnb.ac.id>, mawa2id@yahoo.com, Putu Indah Ciptayani <putuindah@pnb.ac.id>, ayu.harry@pnb.ac.id, budisentana@gmail.com, Putra Manuaba <manuaba.putra@gmail.com>, suarta\_bedil@yahoo.com, Dewinta Ayuni <dewintaayuni@gmail.com>, Nyoman Indah Kusuma Dewi <ikdewi@pnb.ac.id>, I Ketut Sutapa <ketutsutapa@pnb.ac.id>, Astawa I Ketut <ketutastawa04@gmail.com>, psomawati@yahoo.com, I Made Arsawan <madearsawan@pnb.ac.id>, I Made Rasta <maderasta@pnb.ac.id>, Ni Made Ernawati <madeernawati@pnb.ac.id>, madeanoms@yahoo.co.id, I Nyoman Kusuma Wardana <kusumawardana@pnb.ac.id>, I Wayan Edi Arsawan <wayanediarsawan@pnb.ac.id>, Anom Yasa <ibanomyasa@gmail.com>, gekasukartini@yahoo.com, gustinymsucimurni@pnb.co.id, Kadek Cahya Dewi <cahyadewi@pnb.ac.id>, gede santosa <gedesantosa@ymail.com>, Made Ery Arsana <eryarsana@pnb.ac.id>, aniksalam salam <aniksuhantono@gmail.com>, "M. Yusuf" <yusuf@pnb.ac.id>, wid ketut <widketut@yahoo.com>, Sri Andriati Asri <sriandriati@pnb.ac.id>, mademarsaarsana@yahoo.com, I Ketut Suandi <ketutsuandi@pnb.ac.id>, I Made Rai Jaya Widanta <rai\_widanta@yahoo.com>, I Gede Made Karma <igmkarma@pnb.ac.id>, wsuryathj2011@yahoo.co.id, darmaenjung@yahoo.co.id, "A.A.Ngr.Md. Narottama" <narottama@pnb.ac.id>, gusti nyoman ayu sukerti <nyoman.ayu\_sukerti@yahoo.com>, I Made Ariana <madeariana@pnb.ac.id>, I Wayan Arya <wayanarya@pnb.ac.id>, rajendra2508@yahoo.com, suarbawa juli <suarbawa110766@gmail.com>, Basi Arjana <wayanbasiarjana@pnb.ac.id>, igedemudana@yahoo.com, sutawaisnawa@pnb.ac.id, harmoni63@gmail.com, Luh Mei Wahyuni <meiwahyuni@pnb.ac.id>, Wayan Sri Kristinayanti <srikristinayanti@pnb.ac.id>, Suamir Nyoman Suamir <nyomansuamir@pnb.ac.id>, Lilik Sudiajeng <sudiajeng@pnb.ac.id>, Lilik Sudiajeng <diajenglilik@yahoo.com>

Kepada,

**Yth Bapak/Ibu Authors Politeknik Negeri Bali,**

Kami sangat berbahagia mengumumkan bahwa setelah direview dari pihak IOP dan sudah dilakukan revisi minor oleh *scientific committee IJCST 2107*, paper Bapak Ibu yang sudah di-*accepted* terlampir.

Untuk selanjutnya dimohon Bapak/Ibu authors untuk melengkapi **publishing fee** senilai IDR 600.000 (Enam ratus ribu rupiah) invoice terlampir.

Proses pembayaran sampai batas waktu tanggal 22 Januari 2018. Keterlambatan proses ini dapat menyebabkan mundurnya publikasi dan atau pembatalan publikasi oleh IOP.

Demikian Bapak/Ibu sekali lagi selamat!!

Dan kami mengucapkan terima kasih banyak atas partisipasinya dalam meningkatkan kinerja Penelitian-Publikasi Bapak/Ibu di Politeknik Negeri Bali

Lebih lanjut kami akan terus memantu dan mengumumkan progress publikasi dari Pihak IOP

Salam hangat ,

Chair women & Scientific committee Chair-IJCST 2017

---

**2 attachments**



**JPCS\_953\_1e -after review-PNB.xlsx**

19K



**INVOICE\_IOP\_IJCST\_PNB.pdf**

381K



Denpasar, 22 July 2017

Ref : 07.311/IJCST/2017  
Subject : **Abstract Acceptance Letter**

Dear Mr/Mrs I Made Ariana

Paper ID : 411E

Paper Title : " **Development of spreadsheet-based integrated transaction processing systems and financial reporting systems**"

We are delighted to inform you the decision of scientific committee that your paper has been accepted to be presented in **The 2<sup>nd</sup> International Joint Conference on Science and Technology (IJCST) 2017** which will be held on **27-28 September 2017** at **Ayodya Resort Nusa Dua, Bali**.

Please prepare your full paper according to template and layout of the full text given at <http://bali-ijcst.org/callpaper.php#> and submit to email address : [ijcst2017@gmail.com](mailto:ijcst2017@gmail.com), due to **11 August 2017**.

In mean time please complete registration with transfer the contribution payment to account :

Account Name : NI KADEK DESSY HARIYANTI  
Account No. : 0575286121  
Bank : BANK BNI  
Swift Code : BNINIDJA

CATEGORY	INDONESIAN (IDR)	INTERNATIONAL (USD)
Participant	1,500,000	150
Author		
- Student	1,500,000	150
- Non-Student	2,000,000	200
Additional Paper	500,000	50

And please send the transfer proof to email : [ijcst2017@gmail.com](mailto:ijcst2017@gmail.com) , with subject : **Contribution Registration\_Paper ID**

Thank you very much for your participation and contribution, see you soon in the conference.

Best Regards,

Conference Chair

Lilik Sudiajeng (Dr. Ir., M.Erg.)

Tel: +62-361-701981

Fax: +62-361-701128

Mr.Sunu : 0821-4600-1588

E-mail: [ijcst2017@gmail.com](mailto:ijcst2017@gmail.com)

Web : <http://www.bali-ijcst.org>

# JPCS\_953\_1e -after review-PNB IOP

Reference PDF Name	Title	First Author Surname	Journal	Special Issue
JPCSJ9531044.pdf	Simulation of T	Santosa	JPCS	IJCST 2017
JPCSJ9531045.pdf	Model of Urban	Aryaningsih	JPCS	IJCST 2017
JPCSJ9531046.pdf	Comparison of	Sutawinaya	JPCS	IJCST 2017
JPCSJ9531047.pdf	Feature Extract	Prihatini	JPCS	IJCST 2017
JPCSJ9531048.pdf	Modelling of E	Sapteka	JPCS	IJCST 2017
JPCSJ9531049.pdf	Heuristic Quer	Indrayana	JPCS	IJCST 2017
JPCSJ9531050.pdf	Optimization Ba	Sudiartha	JPCS	IJCST 2017
JPCSJ9531051.pdf	Web-Based Ho	Wisswani	JPCS	IJCST 2017
JPCSJ9531052.pdf	MULTIMEDIA A	Indah	JPCS	IJCST 2017
JPCSJ9531053.pdf	FACTORS THAT	Budiasa	JPCS	IJCST 2017
JPCSJ9531054.pdf	Time in Rituals	Suamba	JPCS	IJCST 2017
JPCSJ9531055.pdf	Community Ba	Sudijajeng	JPCS	IJCST 2017
JPCSJ9531056.pdf	A New Model i	Astawa	JPCS	IJCST 2017
JPCSJ9531057.pdf	Sustainable To	Triyuni	JPCS	IJCST 2017
JPCSJ9531058.pdf	Heat Transfer C	Sunu	JPCS	IJCST 2017
JPCSJ9531059.pdf	WATER CONDE	Ardita	JPCS	IJCST 2017
JPCSJ9531060.pdf	Experimental a	Wiryanta	JPCS	IJCST 2017
JPCSJ9531061.pdf	E-government	Astawa	JPCS	IJCST 2017
JPCSJ9531062.pdf	Detection of Li	Arya Astawa	JPCS	IJCST 2017
JPCSJ9531063.pdf	Capillary Tube	Sunu	JPCS	IJCST 2017
JPCSJ9531064.pdf	Experimental S	Sunu	JPCS	IJCST 2017
JPCSJ9531065.pdf	EQUALITY MA	Wajdi	JPCS	IJCST 2017
JPCSJ9531066.pdf	Decision Suppo	Ciptayani	JPCS	IJCST 2017

JPCSJ9531092.pdf	Web Based Inf	Asri	JPCS	IJCST 2017
JPCSJ9531093.pdf	Development of	Arsana	JPCS	IJCST 2017
JPCSJ9531094.pdf	The Implement	Suandi	JPCS	IJCST 2017
JPCSJ9531095.pdf	Inter-language	Widanta	JPCS	IJCST 2017
JPCSJ9531096.pdf	Development of	Karma	JPCS	IJCST 2017
JPCSJ9531097.pdf	Development of	Karma	JPCS	IJCST 2017
JPCSJ9531098.pdf	Empirical Studi	Suryathi	JPCS	IJCST 2017
JPCSJ9531099.pdf	Improving mat	Darma	JPCS	IJCST 2017
JPCSJ9531100.pdf	Analysis of AC	Narottama	JPCS	IJCST 2017
JPCSJ9531101.pdf	LEARNING AUT	Sukerti	JPCS	IJCST 2017
JPCSJ9531102.pdf	Development of	Ariana	JPCS	IJCST 2017
JPCSJ9531103.pdf	EFFECT OF CEM	Arya	JPCS	IJCST 2017
JPCSJ9531104.pdf	The Influence of	Rajendra	JPCS	IJCST 2017
JPCSJ9531105.pdf	IMPROVEMEN	Suarbawa	JPCS	IJCST 2017
JPCSJ9531106.pdf	Geotourism pr	Basi Arjana	JPCS	IJCST 2017
JPCSJ9531107.pdf	Entrepreneura	Mudana	JPCS	IJCST 2017
JPCSJ9531108.pdf	Bali Tourism D	Mudana	JPCS	IJCST 2017
JPCSJ9531109.pdf	Model Develop	Waisnawa	JPCS	IJCST 2017
JPCSJ9531110.pdf	Preferred Prici	Harmoni	JPCS	IJCST 2017
JPCSJ9531111.pdf	Communication	Wahyuni	JPCS	IJCST 2017
JPCSJ9531112.pdf	The developme	Kristinayanti	JPCS	IJCST 2017
JPCSJ9531113.pdf	Minimizing ten	Suamir	JPCS	IJCST 2017



**INTERNATIONAL JOINT CONFERENCE ON SCIENCE AND TECHNOLOGY 2017**  
SCIENCE, TECHNOLOGY, INNOVATION, AND CULTURE FOR SUSTAINABLE DEVELOPMENT: CHALLENGE FOR GREEN INDUSTRY



**CERTIFICATE OF APPRECIATION**

No. : 09.002/IJCST/2017

is awarded to:

*I Made Ariana, SE., M.Si, Ak*  
(Presenter)

in recognition of valuable contributions.  
Nusa Dua Bali, September 28, 2017  
Conference Chair,



Lilik Sudiajeng (Dr. Ir., M.Erg.)

Conference Marks:



The 2<sup>nd</sup> **ICOSE**  
International Conference On  
Science And Engineering

The 2<sup>nd</sup> **ICOMSE**  
International Conference On  
Mathematics, Science And Education

The 2<sup>nd</sup> **INCHESS**  
International Conference On Humanities,  
Education, And Social Science



The 2<sup>nd</sup> **ITIS**  
Information and Communication  
Technology International Seminar

AYODYA RESORT NUSA DUA BALI, INDONESIA, 27-28 SEPTEMBER 2017

