

ISSN : 2395-7492 Vol. 10 No. 3 May 2023

# International Research Journal of Management, IT and Social Sciences

Published by : Scientific & Literature Open Access Publishing London, UK



# International Research Journal of Management, IT and Social sciences

## A S S O C I A T E E D I T O R S

Adetunji, Adeniyi Bowen University, Nigeria

Bachiller, Patricia University of Zaragoza, Spain

Syamsudin, Oom Rohmah, University of Indonesia, Indonesia

Abbas, Muhammad University of Sargodha, Pakistan **Ghani**, Mohd Zuri Universiti Sains Malaysia, **Malaysia** 

Esen, Emel Yildiz Technical University, Turkey

Auya, Samwel Maasai Mara University, Kenya

# EDITOR-IN-CHIEF

Rena Ye, Fuzhou University, China

> **Jog**, Yatin Symbiosis International University, **India**

Rashidin, Salamun University of International Business and Economics, China

Singh, Dharmendra Houston Methodist Research Institute, USA

#### E D I T O R I A L B O A R D M E M B E R S

Masterson, Robert The City University of New York, USA

Kannan, Ramani Universiti Teknologi Petronas, Malaysia

Lingming-Chen Hunan University of Science and Technology, China

**Kumar**, Tribhuwan Prince Sattam Bin Abdulaziz University, **Kingdom of Saudi** Arabia

Mishra, Geetanjali Joshi Amity University, India

**Fogwe**, Zephania N. *The University of Bamenda*, *Cameroon*  Masih, Jolly Erasmus School of Economics, Rotterdam, Netherlands

**Fiaz**, Muhammad University of Engineering and Technology, **Pakistan** 

**Das**, Subhankar Duy Tan University, Vietnam

Kifordu, A.A. Edo University Iyamho, Nigeria

Fowsar, Mohamed Anifa Mohamed South Eastern University of Sri Lanka, Sri Lanka

Auya, Samwel Maasai Mara University, Kenya **Rajkumar**, Rajasekaran Vellore Institute of Technology, India

Kalaiselvi, K. Vels University (VISTAS), India

**Dhawan**, Rajnish University of the Fraser Valley, **Canada** 

Khan, Shazida Jan Mohd Universiti Utara Malaysia, Malaysia

Studdard, Melissa Lone Star College System, USA

Wisenthige, Krishantha Wuhan University of Technology, China Tuswadi Hiroshima University, Japan

**Upadhyaya**, Makarand University of Bahrain, **Bahrain** 

Chinnusamy, Karthikeyan Veritas Tech & International Technological University, USA

Hewamanage, Wimal University of Colombo, Sri Lanka

Klymenko, Olga University of Seychelles, Seychelles

**Elena**, Berezhneva Moscow State University of International Relations, **Russia** 

**Priscila**, Silvia S. Mohamed Sathak Arts and Science College, **India** 

Zubitashvili, Tamar Telavi Technical College, Georgia Abdul-Hakim, Roslan Universiti Utara Malaysia, Malaysia

Peng, Sheng-Lung National Dong Hwa University, Taiwan

Ullah, Hakeem, Abdul Wali Khan University Mardan, Pakistan

Liu, Bin University of International Business and Economics, China

Sobhy, Maha Cairo University, Egypt

Hameed, Asaad Shakir Universiti Teknikal Malaysia Melaka, Malaysia

Santhappan, Jayasri University of Houston, USA Zhen, Dai University of International Business and Economics, China

Le, Dac-Nhuong Haiphong University, Vietnam

**Omrane**, Amina Institute of Higher Commercial Studies of Sfax, **Tunisia** 

Sarzhanova, Galiya Karaganda State University, Kazakhstan

Ullah, Hakeem Aga Khan University, Pakistan

Jian, Wang University of International Business and Economics, China

**Gadicha**, Ajay B, P.R. *Patil College Of Engineering & Technology*, *India* 

#### C O P Y E D I T O R S

**Owhard Kins** IRJMIS copyeditor, London, United Kingdom George Hord IRJMIS copyeditor, London, United Kingdom

#### P R O D U C T I O N E D I T O R

Gord Cornverhen IRJMIS editorial production, London, United Kingdom **Chrown Drawner** 

IRJMIS editorial production, London, United Kingdom

#### W E B M A S T E R

**Vedran Vucic** *PKP Developer, Belgrade* 

### MANAGEMENT COMMITTEE

**Tamar Shiukashvili** (A/Prof.) Telavi State University, Georgia

**Tihnov Koldoris** (*Prof.*) *Queen Mary University of London, United Kingdom* 

Andrew May (Prof.) Royal Veterinary College, United Kingdom

**Paul Dohler** (*Prof.*) King's College London, United Kingdom Oscar Frost (Prof.) Imperial College London, United Kingdom

Liu Xiao (Prof.) Brunel University London, United Kingdom

Kevin Livingstone (Prof.) London School of Economics and Political Science, United Kingdom

Suman Rajest (A/Prof.) Vels Institute of Science, India **Helen Jerry** (*Prof.*) University of London, United Kingdom

**Bryony Karen** (Prof.) University of Roehampton, United Kingdom

**Ted F.L. Jing** (A/Prof.) Shanghai International Studies University, China

#### COPYRIGHT AND COPYING (IN ANY FORMAT)

Articles published in the International Research Journal of Management, IT and Social sciences (**IRJMIS**) are available under Creative Commons Attribution Non-Commercial No Derivatives Licence (CC BY-NC-ND 4.0). Authors retain copyright in their work and grant **IRJMIS** right of first publication under CC BY-NC-ND 4.0. Users have the right to read, download, copy, distribute, print, search, or link to the full texts of articles in this journal, and to use them for any other lawful purpose. Articles published in **IRJMIS** can be copied, communicated and shared in their published form for non-commercial purposes provided full attribution is given to the author and the journal. Authors are able to enter into separate, additional contractual arrangements for the non-exclusive distribution of the journal's published version of the work (*e.g., post it to an institutional repository or publish it in a book*), with an acknowledgment of its initial publication in this journal. This copyright notice applies to articles published in **IRJMIS** volumes 7 onwards. Please read about the copyright notices for previous volumes under Journal History.

#### DISCLAIMER

The Publisher and Editors cannot be held responsible for errors or any consequences arising from the use of information contained in this journal; the views and opinions expressed do not necessarily reflect those of the Publisher and Editors, neither does the publication of advertisements constitute any endorsement by the Publisher and Editors of the products advertised.

For submission instructions, subscription and all other information visit: https://sloap.org/journals/index.php/irjmis/

#### VOLUME 10 / NUMBER 3 / MAY 2023

# **Research Articles**

Pages

How green ambidexterity works?A case study on environmental	135
performance	
I Wayan Sukarta, I Gede Made Subagiana, I Made Sarjana, Lily Marheni,	
Ni Ketut Lasmini	
The effect of environmental performance, managerial ownership, and	141
dividend policy on the relative value of a company	
Ni Kadek Yunarsih, Dewa Gede Wirama, I Nuoman Wijana Asmara Putra.	

Ni Kadek Yunarsih, Dewa Gede Wirama, I Nyoman Wijana Asmara Putra, Eka Ardhani Sisdyani

Playful activities in the learning process154Gema Mercedes Bravo-Velasquez, Jose Carlos Saldarriaga-Zambrano,<br/>Lucia Lilibeth Figueroa-Moreira, Johanna Lisbeth Candela-Muñoz,<br/>Orley Benedicto Reyes-Meza154



<b>Social reality in communication in rural areas</b> Yandry Javier Peñarrieta-Muñoz, Sabina Eroina Moreira-Morales, Ulfrido Siffrido Candela-Muñoz, Mirla Katherine Alcívar-Moreira, Yenny Alexandra Zambrano-Villegas	161
How the good corporate governance moderate relationship between corporate social responsibility voluntary disclosure and firm value? A case study on bank listed on IDX 2019-2021 Ni Gusti Ayu Made Utari Dewi, Anak Agung Gde Putu Widanaputra	168
Autonomy and responsibility: Proposed solutions to enhance financial management in Vietnamese Public Universities Le Thi Thu Hong	176
<b>Musicality and functions of Mandolin Gamelans in Pupuan Tabanan Village</b> I Gede Mawan, I Wayan Rai S, I Komang Sudirga, I Wayan Suharta	189
Firm size moderate the effect of audit quality and managerial ownership on investment efficiency Pande Putu Biantari Darmayanti, Dewa Gede Wirama, I Putu Sudana, Maria Mediatrix Ratna Sari	198
How the ownership structure and firm size effect on intellectual capital disclosure? A case study before and during COVID-19 Putu Winda Agastya Paramita, Ni Putu Sri Harta Mimba, Gayatri, I Gde Ary Wirajaya	208
Efficient administrative management strategy for activities in international higher education institutions: Lessons for Vietnam Pham Dinh Thang, Tran Quang Tuyen	221



# Scientific & Literature Open Access Publishing

Homepage: https://sloap.org/journals/index.php/irjmis/