



ISSN : 2395-7492

Vol. 11 No. 1 January 2024

# International Research Journal of Management, IT and Social Sciences



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

**IRJMIS**

# International Research Journal of Management, IT and Social sciences

---

## EDITOR-IN-CHIEF

---

**Rena Ye,**  
*Fuzhou University,  
China*

---

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

---

**Adetunji, Adeniyi**  
*Bowen University,  
Nigeria*

**Ghani, Mohd Zuri**  
*Universiti Sains Malaysia,  
Malaysia*

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

**Bachiller, Patricia**  
*University of Zaragoza,  
Spain*

**Esen, Emel**  
*Yildiz Technical University,  
Turkey*

**Rashidin, Salamun**  
*University of International  
Business and Economics, China*

**Syamsudin, Oom Rohmah,**  
*University of Indonesia,  
Indonesia*

**Auya, Samwel**  
*Maasai Mara University,  
Kenya*

**Singh, Dharmendra**  
*Houston Methodist Research  
Institute, USA*

**Abbas, Muhammad**  
*University of Sargodha,  
Pakistan*

---

## 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*

**Masih, Jolly**  
*Erasmus School of Economics,  
Rotterdam, Netherlands*

**Rajkumar, Rajasekaran**  
*Vellore Institute of Technology,  
India*

**Kannan, Ramani**  
*Universiti Teknologi Petronas,  
Malaysia*

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

**Kalaiselvi, K.**  
*Vels University (VISTAS),  
India*

**Lingming-Chen**  
*Hunan University of Science and  
Technology, China*

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

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

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

**Kifordu, A.A.**  
*Edo University Iyamho,  
Nigeria*

**Khan, Shazida Jan Mohd**  
*Universiti Utara Malaysia,  
Malaysia*

**Mishra, Geetanjali Joshi**  
*Amity University,  
India*

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

**Studdard, Melissa**  
*Lone Star College System,  
USA*

**Fogwe, Zephania N.**  
*The University of Bamenda,  
Cameroon*

**Auya, Samwel**  
*Maasai Mara University,  
Kenya*

**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*

---

**M A N A G E M E N T C O M M I T T E E**

---

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

**Oscar Frost** (Prof.)  
Imperial College London,  
United Kingdom

**Helen Jerry** (Prof.)  
University of London,  
United Kingdom

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

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

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

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

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

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

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

**Suman Rajest** (A/Prof.)  
Vels Institute of Science,  
India

---

**C O P Y R I G H T A N D C O P Y I N G ( I N A N Y F O R M A T )**

---

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](#).

---

**D I S C L A I M E R**

---

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.

---

International  
Research  
Journal of  
Management  
IT and  
Social sciences

---

<b>Research Articles</b>	<b>Pages</b>
<b>Vocational interest, skills, and counselling as correlates of unemployed graduates' readiness to enter low-paying occupations in Delta State of Nigeria</b> <i>P. I. Tibi</i>	<b>1</b>
<b>Influence of tax knowledge, socialization, and sanction on the decision to participate in the voluntary disclosure program with intention as an intervening variable: A case study at Palembang Ilir Timur tax office</b> <i>Reza Irfandhani, Sulastri, Ahmad Maulana, Marlina Widiyanti</i>	<b>7</b>
<b>The influence of workload and compensation on employee performance at PT PLN (Persero) Unit Induk Pembangkitan Sumatera Bagian Selatan</b> <i>Ira Maya Sari, Badia Perizade, Zunaidah, Ichsan Hadjri</i>	<b>15</b>
<b>Cultural determinants of capital structure in Indonesian banking: A macroeconomic context</b> <i>Rinaldy Saleh, Isnurhadi, Shelfi Malinda, Marlina Widiyanti</i>	<b>23</b>

<b>Motivation in academic performance</b>	<b>30</b>
<i>Denny Beatriz Moreira-Morales, María Inés García-Loor</i>	
<b>Standard operating procedure planning product marketing with participatory ergonomic approach principles</b>	<b>39</b>
<i>Kasiani, M. Yusuf, I Made Sarjana, Anak Agung Ayu Mirah Kencanawati, Lily Marheni, Ni Ketut Masih</i>	
<b>Efficient management in the Montessori Educational environment for preschool children</b>	<b>49</b>
<i>Tran Thi Thuong Hien</i>	
<b>Project-based learning</b>	<b>58</b>
<i>Arnaldo Miguel Quinapallo-Quintana, Alicia Ximena Baldeón-Zambrano</i>	
<b>Measuring the urgency of tax administration reform in Indonesia</b>	<b>66</b>
<i>Andi Derma Purba, Roy Valiant Salomo</i>	



## **Scientific & Literature Open Access Publishing**

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