

**THE INFLUENCE OF DIGITAL MARKETING COMPETENCE AND  
FINANCIAL STATEMENTS ON PERFORMANCE  
(Case Study on the Development Business of the West Java Chamber of Commerce  
and Industry in Bandung)**

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**ABSTRACT**

This study aims to determine the effect of digital marketing competence and the preparation of financial reports on the performance of the West Java Kadin fostered business in Bandung. The research method applied is in the form of a descriptive analytical survey method, while the sample used is 32 respondents. The variables studied from each respondent are digital marketing competence and preparation of financial reports, performance. The type of data collected is primary data. The results showed that digital marketing competence and preparation of financial reports had no effect on performance. The object of this research is the sample of respondents used is still limited to the business assisted by the West Java Chamber of Commerce in Bandung, therefore further research is necessary based on more varied sampling with a longer duration, in order to obtain generalizable results.

**Keywords: digital marketing competence and preparation of financial reports; performance; human Resources.**

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**Preliminary**

Micro, Small and Medium Enterprises (EMKM) Entities including startup companies after entering the Adaptation of New Habits (AKB) forced to do all activities from home, thus making visual activities carried out completely limited, this habit at the same time puts the EMKM sector in a slumped position, but with awareness Incredibly, this entity is partly determined to learn and learn technology from home. The millennial generation 4.0 may not be resistant and even accustomed to having their brains fed with technology, but not most EMKMs are not young anymore, so regeneration must be forced to be realized, EMKM fosters children and their large families to learn

technology literacy, the COVID pandemic conditions All activities must be carried out from home with technology, along with the arrival of the millennial generation 4.0, then compete; race EMKM to learn technology, if you don't want to be eliminated from current business competition, new habits explore new skills, make this a competency especially studying digital marketing and making financial reports digitally, making this a highly sought-after competency offered by this technology provider, as well as being the birth of a skyrocketing digital competence business arena, of course this is widely praised for the benefits of working from home, which will increase productivity as well as happiness.

In the outside world such as in Germany, before the SARS-CoV-2 coronavirus spread, only about one in four companies allowed some of their employees to work remotely, according to a study by the Institute for Labor Research, IAB. Only twenty percent of workers do remote work. And the majority of employees who have to go to the office say that they really want to go to the office every day. But nowadays many workers are unable to go to the office. Germany and other countries that have also been hit by the corona outbreak, now seem to be holding a large-scale trial of working from home. The question is, how will it continue once we slowly return to a can now be held via video conferencing such as zoom, google meet, big blue button, skype, and others, this situation may continue even after the crisis is over and cause companies to improve infrastructure that supports work remotely for their employees,

Hofmann further stated, that this would be very beneficial for the planet, climate and a more sustainable way of working. A case study in China also seems to be driving this change, with Chinese travel agency CTrip allowing some of its on-call service staff to work from home. A group of economists measured the impact of this company policy and found that workers are happier, more productive, and save the company money because the need for office space is reduced. In fact, the experiment was so successful that management decided to apply it company-wide. But they quickly realized that working from home wasn't for everyone. Some people can indeed thrive when they work from the comfort of their home couch. But others may feel alienated. The main reason why some employees at CTrip don't enjoy remote work is that they feel lonely. Some employees said they could understand this feeling.

After only one week working alone from the kitchen table at home, losing the ideas that usually arise from interactions with colleagues, although staying in touch via email, text messages, phone calls, even drinking together after work, via video connection, but still different it feels like there is no spontaneous outburst of creative Right for someone. If the competence of an employee is known, the

relatively normal state, this question also applies to those who in theory could actually work from home, or will we just pack our laptops and return to the office, or shall we wait a few weeks while still working at home. Josephine Hofmann from the Fraunhofer Institute of Industrial Engineering said she believes in being able to work from home, according to her that companies should always look at the positive side of letting people work from home, because many efficiencies have been improved by reducing operational costs, such as time-consuming and inefficient meetings can be replaced by email, then various business meetings energy that sometimes arises when we gather together in an office space. Tristan Horx via Skype. Horx, who works for the Zukunftsinstitut, a German think tank that researches future trends, says the solution is to work from the right place at the right time, and that different environments tend to favor different types of work.

Employees will also be more inclined to look for this, and that means workers will later be able to handle individual tasks that require more concentration from home, and go to the office when they need to work on joint projects, the world of work is indeed heading in this direction, but Horx said that the current situation would accelerate change, and stated that if you're currently holding a lot of virtual meetings, you'll realize that the collaborative creative process will be much more likely to occur through face-to-face meetings, so indeed, the coronavirus will likely change the way people work.

Competence relates to attitudes (what someone says and does) that indicate a person's performance is good or bad. There are so many studies and research that discuss competence in the industry world. When entering industrial environment, as a job seeker, we are often expected to have certain competencies for the job position we apply for. This is a reference for the company to know our work abilities as prospective employees. In the world of work, competence is needed to find out what type of work is company is also able to help him to develop his personality through certain training or

training. In addition, the competence possessed by an employee can be a guide for the company to detect to what extent he has competence present himself and provide optimal work results for the company. Not only that, through the competencies we have, the company knows better what position is suitable and right for us. It is not a standard reference that competence is the most important thing for an employee to have, but as prospective employees we need to know roughly what kind of competence the company generally wants. In this case, we are expected to be competent in doing work in the world of work.

Competent is defined as the skills and powers that are controlled by certain people in order to carry out what is their duty based on knowledge, skills, and attitudes related to established work standards. In relation to competence and the world of work, there is the term professional certification. Professional Certification is an effort to provide recognition of the competences possessed by a person in accordance with the (SKKNI), international standards or special standards. Competency Standards are statements that describe the like Instagram and Tiktok are often more effective than other platforms. Besides that, if you sell cellphones, skin care and cellphones, even though they are both B2C, of course the way of selling is different because it depends on the customer journey you have. Advantages of Digital Marketing compared to Offline Marketing, different from the majority of direct shopping to the store, sales virtually never happen, a seller must input the data has precise. When we run advertisements in newspapers, we realize how unpredictable it is how many fans are really interested buy the offer and pay attention to the ad. And for sure there is it is difficult to predict exactly how effective the advertisement will be is successful in unlocking all sales opportunities. With digital marketing, you can measure the ROI (Return on Investment) of almost all aspects of your marketing efforts. What is meant by ROI itself the ratio used to measure the efficiency of the investment to the first issued fundsIf people say digital marketing can't generate immediate results, maybe they don't know how. Because digital marketing can immediately feel the benefits if you use

skills, knowledge and attitudes that must be carried out at work and their application, in accordance with the requirements set by the workplace (industry). Actually, what is meant by competence (competency)? In general, the definition of competence is an ability or skill possessed by a person in carrying out a job or task in a particular field, in accordance with the position he holds.

The new habit of people working in the entrepreneurial environment online is starting to focus on marketing and financial reporting, digital marketing is a necessity in the midst of business competition in the EMKM environment, as well as financial reporting so that it can be read by the banking sector and other investors, because of the need for EMKM to enter the sector. banks to gain access to corporate financing. Digital marketing is a marketing strategy using digital media and the internet, a brand or company product that customer stages starting from opening the website, until the procurement transaction occurs. This is a more convincing form of goods than B2B, and perhaps more persuasive action is needed. for B2C businesses, format it correctly. MSMEs get various benefits with Digital Marketing, namely being able to Measure Website Traffic, being able to measure Content Performance from Google, Facebook, Instagram, Tiktok, Whatsapp, Youtube, Twitter, LinkedIn, Pinterest, Digital Marketing Techniques, Search Engine Optimization (SEO), Search Engines Marketing (Google Ads or

Pay-Per-Click (PPC), Affiliate Marketing, Email Marketing, Content Marketing, Content Marketing Techniques, Native Ads, Digital Marketing Strategy, Awareness Stage (Cold Market), Warmer Market, Consideration Stage (Warm Market) , Decision Stage (Hot Market), Capital for Digital Marketing, SEO Manager, Content Marketing Specialist, Social Media Manager, MSMEs should understand the task of the Social Media Manager, which is to develop strategies for uploading content on social media to communicating directly with prospective customers. Starting from distributing articles, videos to anything that is really needed by potential customers. Social media managers usually work closely with content marketing specialists. The way

it works is that it is the content marketing specialist team who creates content, while the social media manager is in charge of distributing content. While the The Marketing Automation Coordinator guides you to optimize the software in such a way that the marketing manager understands exactly what your main customers want and projects measurably about your business in the future. Due to many marketing operations can be run independently of one another, it's important that you become whoever manages to cluster these activities into his own promotion and mark each performance of each promotion.

The success of MSMEs in implementing digital marketing in MSME technology content must also be accompanied by their success in having application competence for making financial reports, this competency has become both loved and allergic, because the desire to obtain financing which is currently like a fantasy is now approaching reality with the mastery of digital accounting applications financial statements, as a result, can be read by the banking sector, so that the opportunity to obtain financing is open, but allergies and resistance are still high as long as this application must be purchased at a high cost. This financial application is software created to manage personal finances, for businesses and for companies, including reports in and out of money, cash flow financial data, balance sheets, profit and loss, and changes in capital. Web-based records of financial data of a business or company within a certain period of time that can be used to establish performance of the automatically, efficiently and more accurately. Several types of financial statements or financial report formats are profit and loss statements, retained earning statements, balance sheets, cash flow statements, and notes to financial statements. You can find all these types of financial reports in company financial reporting software such as Journals. Where to download and get a free trial version and try all the features of the Journal, you can try the free trial version of the Journal's financial report software, while the price of this company's financial software can be adjusted to business needs. Using a software package from the journal only at a relatively

company financial report software such as special journals are used for businesses or businesses to manage finances. Get to know the business performance dashboard, you will get a complete picture of business performance in real time and accessible regardless of time and place. With an accessible financial reporting platform features from the Journal, you can find the latest data on business performance, anytime and anywhere. In the form of instant and real time financial summaries, Can be accessed via any mobile device, Customizable display. The company's financial report features will measure how much business success has in a certain period through reports that are easy to understand, comprehensive and sharper, such as comprehensive reports, accurate reports ready in an instant, Easily convert to other formats (excel, pdf, etc.), Tags for filtering / grouping transactions, Set user access as needed. MSMEs are certainly aware of the benefits of financial software for companies, where with the application of financial reports, they can save time, avoid errors or mistakes, calculations and report generation are safer, faster and easier, including cash out notes and transactions using money in in companies, organizations and businesses. The Journal finance application is also available in the Android or iOS mobile application (phone gadgets, tablets).

SMEs in recognizing financial statements are still diverse, as is known, that financial statements are firm. With the company's financial application, you can create financial reports

affordable price for SMEs. The development of MSMEs in Indonesia is growing rapidly, thus making the competition even tighter. Therefore, business actors need to equip their capabilities in managing their business with technology. One technology that can be applied is the use of accounting software, which can speed up and facilitate the preparation and management of business financial reports. Errors in the management of financial statements are often the cause of MSMEs going out of business, because sometimes errors that occur have a significant effect on the whole business. These errors can be overcome, one of which is by maximizing the use of accounting

software. Based on the above considerations, the following are the reasons for the importance of using accounting software for SMEs, for example a clear profit calculation, which determines how the performance of an MSME is. The calculation of this company's profit cannot be done by default, accounting software can record every transaction data and accumulate that data so that the profit calculation becomes clearer, MSME transaction recording, where every transaction that occurs needs to be calculated and recorded correctly. Accounting software has features that can be used to record every MSME transaction accurately, accurately, and calculate the accumulation automatically, then MSME financial reports.

Accounting software is equipped with an accurate calculation system and preparation of financial reports. So that it can reduce calculation errors that are usually done manually. Which saves costs, by using accounting software, MSMEs do not need to spend money to hire an accountant to complete financial matters. National MSME Day which falls on August 12 every year is certainly a meaningful celebration for MSMEs. The number of MSMEs in Indonesia continues to live and makes competition even tighter. Therefore, MSMEs need to equip businesses with business-supporting technology, such as accounting software. Commemoration of the National MSME Day is a sign that MSMEs are currently in the spotlight and special economic arena in Indonesia. To continue to improve business performance as well as its role in economic growth, as MSME actors in Indonesia, they must synchronization with technological advances. Among the various digitizations needed in MSME business processes are the creation and processing of financial reports with accounting software. Compared to manually recording financial reports, using accounting software will help speed up and simplify the recording process. Accounting software in the form of an application, focusing on accounting systems. In it there are many benefits that are specifically used to simplify the company's statements. The accounting application has features that can be used to record every MSME transaction precisely and accurately. Not only that, it also performs an automatic

accounting process. Although it sounds trivial, The company's accounting process serves as an indicator of business success. Evaluation can find out whether the MSME business can be called running as it should or not, all of which are reflected in the preparation of the business accounting report. Besides, the accounting process and its financial statements can assess whether the company's condition is in good condition or vice versa. So accounting software can really help clarify the state of the company.

The reason MSMEs must use accounting software is because they get a clear profit calculation, MSME transaction recording, MSME financial reports. In some cases in the MSME business, one of the reasons that most often arises when MSMEs go out of business is an error in the financial management process. This proves that financial management is an important point if you want a business to continue to run. It is not uncommon when MSMEs are in the process of recording financial statements, errors that occur have a major impact on the entire business. For example, such as errors in calculating profits and losses so that MSMEs do not realize that the amount of debt is higher than the amount of profit. These errors can be overcome by using accounting software for SMEs. So that there is no negative impact on MSMEs. As previously stated, MSMEs must use accounting software because of Clear Profit Calculation. In every MSME business process, profit calculation is a part that determines how the MSMEs perform. If the profit earned is quite large, then MSMEs can be categorized in a safe position. On the other hand, if the profit received is small, then MSMEs can be categorized in an unfavorable position. The calculation of this company's profit cannot be done by default, the accounting application can record every transaction data and accumulate the data so that the profit calculation becomes clearer. Then the recording of MSME transactions. Every transaction that occurs needs to be calculated and recorded correctly. Thus, there are no errors during the process of calculating financial reports. accumulation calculation. The transaction data will be recorded and processed with accounting software that can be used for This way, there are no more missed or lost

transaction data errors. Also the most important is the mastery of MSME financial reports. Recording of financial statements is important in the MSME business process. By looking at the financial statements it will be easy to analyze the extent to which condition of an MSME is. Is the company's financial condition still healthy, can it continue or have to go out of business? Calculation of financial statements must be precise and accurate.

Accounting software is equipped with an accurate calculation system and preparation of financial reports. So that it can reduce calculation errors that are usually done manually. Another reason that SMEs can consider for using accounting software is that they can save costs. Because MSMEs do not need to pay to hire an accountant. It is enough to use accounting software and MSME financial affairs can be completed. Finding the right accounting software for MSMEs is not easy, because the software accounting for SMEs are very necessary for entrepreneurs. Benefits when implementing the accounting system through recording business reports. Also can see and analyze the development of the business. In addition, there are many other benefits that can be felt if you already have financial reports for SMEs, such as: MSMEs can get many benefits in improving the competence of their human resources, including knowing financial flows, as planning, making it easier to make loans,

By using accounting software, your accounting process will run better and easier. Because now many companies have started to rely on accounting software that is quite affordable to manage financial reports and others. Adjust the type of business and budget to the required needs, both using manual recording and using accounting software, both of which support the business to further develop. Journal is an online accounting software that makes the accounting process easier, faster, safer, and more convenient. Where, the Journal has been equipped with various complete features ranging from creating financial reports with just 1 click, managing stock of goods, managing company assets, to making reconciliations anytime and anywhere. In addition, the Journal has also been integrated with various other business applications that

used must be in accordance with the capacity and business sector, having small and medium-sized businesses from various business sectors, there is nothing wrong with trying Journal services by application, By using an online accounting application to SMEs from the Journal, can save costs, time, and energy because financial data is processed properly by the Journal. Journals can make it easier to manage business finances with the availability of various available features.

Financial records are something that needs to be considered for business owners, especially those who want to develop their business. Sometimes for them profit is something that needs to be considered, whereas before getting a profit they need to record expenses and income so that everything they do can be recorded clearly. This needs to be done both for SMEs whose scale is still small or those that are already large. Therefore, the benefits of make it easier to manage finances and business, ranging from POS applications, business capital loan applications, tax applications, HR applications, and many more. Entrepreneurs often experience business financial problems, this often happens because of the absence of books and financial reports. The benefits of financial statements, when it is difficult to make financial statements, is one of the obstacles for them in managing their finances. Even so, there is no reason not to keep books for business. Apart from being a material for accountability for the activities of a company to investors and other interested parties, financial statements can also be a reliable information about the balance sheet obtained in a certain period.

MSME is a small economic activity, but it can have a big impact on the economy. For this reason, it is necessary to have good financial reports, in accordance with IAI Standards which have issued SAK EMKM on October 24, 2016 and effective January 1, 2018. The issuance of SAK EMKM aims to be implemented in entities without public accountability. From the writing dedicated by the team, that is not the single MSME that prepares financial statements. This is because they do not understand how to prepare financial statements and that is no desire from MSME

actors to compile financial reports in accordance with the existing SAK EMKM. By mastering competencies in the form of digital marketing and accounting for the preparation of financial information, it will make it easier for MSMEs to improve various controls from recording their management activities, so that MSME performance will be improved, which in turn will create trust from various

### **Identification of problems**

Based on the description of the problems stated earlier, the identified problems can be described as follows: Business conditions fostered by KADIN Jabar in Bandung during the COVID-19 pandemic with all the limitations that exist, require them to have digital marketing competence and digital accounting for making financial reports, in order to rise from adversity, survive and exist in regional competition.

Having competence requires sacrifices, especially costs, in addition to time and other resources, so that later they can have further access in the field of marketing, as well as access to banking. Mastering the competence of KADIN Jabar in Bandung, becomes one of the big challenges in running it, because it will have an impact on creating good performance in the future.

Ownership of competence by its employees, encourages the improvement of employee performance, which in turn will improve the performance of the company. MSMEs still need time, resources and funding, as businesses fostered by KADIN Jabar in Bandung, Businesses fostered by KADIN Jabar in Bandung have a high commitment during the COVID-19 pandemic in the form of capital infrastructure, in building human capital investment for MSME employees, it requires the presence and incentives at both the ruler and a private sector who realize that MSMEs are the backbone the country's economy.

### **Scope of problem**

This writing takes the results of the questionnaire as well as distributes questionnaires for KADIN Jabar in Bandung

stakeholders in MSME activities. Considering the things that have been discussed previously, the author feels compelled to carry out a research entitled "**The Influence of Competence on Digital Marketing and Financial Reporting on Performance**" (Case Study on Business under the guidance of the West Java Chamber of Commerce in Bandung"

which is the official forum for entrepreneurs in West Java, so they have an obligation to help these assisted startups to be lifted from the current economic downturn, so this support will be a stimulus for all stakeholders to help SMEs to have competencies that will be a provision for improvement. Performance. To find out how respondents respond to digital marketing competencies and the preparation of financial and performance reports.

### **Formulation of the problem**

Based on consideration identification of the problems described previously, that following possible problem formulation presented: How do respondents respond to digital marketing competencies and the preparation of financial reports and performance at the West Java Chamber of Commerce Development in Bandung How much the effect of digital competence [marketing, preparation of financial reports on the performance of the West Java Chamber of Commerce Development in Bandung

### **LITERATURE REVIEW**

Competence on the basis of the **National Professional Certification Agency (2014)**, is the performance of each employee consisting of knowledge, skills, and work attitudes based on expected standardization. Competence according to the **International Organization for Standardization (2012)**, is a matter related to individual abilities and skills to achieve the expected results. According to **Spencer, McClelland & Spencer (1994)**, competence can also be interpreted as an individual character that can be measured and determined to show certain behavior and work performance in a person. So, competence is a guide for companies to

show the right work function for an employee. The characteristics of competence according to **Spencer & Spencer (1993)**, although not a standard benchmark, but in general companies want to have employees who have, among others, the spirit of achievement to achieve work targets (Achievement to work), Thorough and have attention to work assignments (Concern). For order, Proactive (Initiative), Have a high curiosity (Information seeking), Empathize with others (Interpersonal understanding), Oriented to customers (Customer service orientation) \*if the company is engaged in services, diplomatic and persuasive communicative abilities (Communicative – Impact and influence). Another opinion says that the meaning of competence is a skill, knowledge, basic attitude, and value contained in a person which is reflected in Applicable standards. Individual competence has a very important role in the effectiveness of the implementation of work or professional duties. According to Ruky in the book (**Edy Sutrisno 2010**), large companies use competence as a basis for recruiting workers. As for some of the benefits of recruiting workers who have competence, namely clarifying work standards and expectations to be achieved by the company, individual competencies can be used as a tool for selecting potential workers, workforce skills will maximize company productivity, skills or workforce competencies can be used as a basis for developing remuneration system, competence can help companies to be able to adapt to changes that occur, competence can facilitate companies in aligning work behavior with organizational values. Competence is often equated with the ability to do something and influence each other in all aspects of the organization. Without having good competence, an organization will not run smoothly when it wants to achieve its goals. The following is an explanation of the meaning of competence and how to improve it. Based on **the Big Indonesian Dictionary (KBBI)**, competence can be defined as an ability or skill. There are several things that are emphasized in competence, namely the influence of competence in the work environment, how to improve work competence, Work Rotation, Build Team

the ability to think and act steadily. In other words, competence is not just a person's knowledge or ability, willingness to do what is known so as to produce benefits. According to Jack Gordon (1998), Which consists of six aspects of competence.

Etymologically the word "competence" is adapted from English, namely "competence" or "competency" which consist skill, habit and power. So that the notion of competence is a combination of knowledge, skills and personality attributes of a person so as to improve his performance and contribute to the success of his organization. According to **Law no. 13 of 2003** concerning Manpower, work competence in the form of each person's work ability consisting of elements of knowledge, skills, and work attitudes based on Work, Create a Fun Work Environment, Do Activities

Personal Development, Personal Personality. Application of **the Big Indonesian Language Dictionary (KBBI)**, Competence is the authority or power to determine (decide on something); expertise to master the grammar of a language abstractly or internally. According to **Keppmendiknas 045/U/2002**, competence is in the form of a set of smart, responsible actions that are available to employees as a requirement for public consideration to carry out certain jobs. fields of work. Based on **Law no. 20/2003 on Sisdiknas**, explanation of article 35 (1), Graduate competence is the qualification of graduates' abilities that include attitudes, knowledge and skills based on approved national standards. According to **Law no. 13/2003** concerning Manpower: article 1 (10), Competence is that work capability of each person which includes aspects of knowledge, skills and work attitudes that are based on established standards. According to **PP 23/2004**, Describes work competency certification is a process of systematically and objectively delegating competency certificates with competency tests based on national and or international KKNi standards. According to SKKNI, Competence is a statement about how a person can demonstrate: his skills, knowledge and attitudes at work in accordance with Industrial standards or

based on with the requirements set by the workplace (industry).

In Indonesia EMKM uses standards in preparing its financial statements, SAK EMKM is intended to be used by micro, small and medium entities. Micro, small, and medium-sized entities are entities without significant public accountability, as defined in the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP), which meet the definition and criteria of micro, small, and medium enterprises as stipulated in the laws and regulations. in Indonesia, at least for two consecutive years. SAK EMKM can be used by entities that do not meet the definition and criteria if the authority allows the entity to prepare financial statements based on SAK EMKM. The purpose of Financial reports based on SAK EMKM are a form of providing balance sheet information and financial performance of an entity that contributes to the majority of users in making economic decisions by

("Competence is an individual's underlying characteristics related to a causal or causal relationship of effective and/or superior performance in a job or situation")

Then according to **George Klemp (in Edison, 2016:143)**: "Competence is a characteristic that underlies a person that results in effective work and/or superior performance." Meanwhile, according to **Edison et al (2016:17)** Competence is an

Example a receptionist at a hotel is trained how to serve customers and how to receive phone calls. Each method has a standard. For those who do not meet the standards, they will be trained continuously until they have the competence of all the methods and standards in their department. In addition, competency-based training teaches positive behaviors, such as friendliness and politeness. Elements of work (threshold competencies), while personal behavior/attributes are factors that distinguish individuals with superior performance (differentiating competencies). The elements of competence in the form of. Knowledge (Knowledge), Skills (Skills), Motives (Motives), Traits (Traits), Self-Image (Self-Image). Characteristics of competence according to **(Srinivas, 2013: 8)**, Competence must be demonstrated, Competence must be transferable,

anyone who is not in a position to request special financial statements to fulfill the information needs. These users include providers of resources to entities such as creditors and investors. In meeting its objectives, financial statements also show management's accountability for the resources entrusted to it. Information on the entity's financial position consists of information about the entity's assets, liabilities and equity at a specific date, and is presented in the statement of financial position. In detail the financial statements include Assets, Liabilities, Equity. Cash flow will arise from the utilization of assets. The financial information about revenue and expenses for period ended, and is presented in the profit and loss statement. According to **Spencer & Spencer (in Srinivas R. Kandula, 2012: 3)**: "The basic nature of a person who is causally related to certain criteria, effective and/or outstanding performance

individual's ability carry out an activity or task correctly and have privileges on the basis of matters relating to knowledge (knowledge), skills (skills), and attitudes (attitude). The basis for the concept or development of a competency-based system is as follows: 1. Specific training the trainings are directed specifically according to the field they handle, for

**Competence in Srinivas R. Kandula (2013:6)** competency elements are classified into two types, namely knowledge & skills (knowledge & skills) and behavioral competencies/personal attributes (behavioural competencies/personal attributes). Knowledge and skills generally have a minimum contribution to performance that must be demonstrated in carrying out the Competence must be must be relevant to the position, type of work, and organization Competence must reflect the characteristics of employees who are responsible for the effectiveness of performance in a job Competence must be able to predict a person's performance Competence must be measurable and standardized Competence must be developed, given, and maintained.

Types of Competencies in **Srinivas R. Kandula (2013:6)**, competencies

consists of two elements, namely basic competencies (threshold competencies), and differentiating competencies (Differentiating Competencies). Basic competencies (Competency Limits) are the main characteristics (consisting of on basic skills such as reading) which of course needs to be mastered by someone in order to carry out their duties. While distinguishing competence is the element that separates superior and less performing individuals such as characteristics, motives, and self-image or concept. Then **Carrol and McCrackin in Vikram & Sandeep (2014:17)** arrange competencies into three main categories, namely: 1. Core Competencies, 2. Leadership/Managerial Competencies, 3. Functional Competencies (Functional Competencies) are specific skills needed to carry out a particular job or profession. Dimensions and Indicators of Competence According to **Spencer & Spencer (in Srinivas R. Kandula, 2013:6)**, Competence is divided into two, namely basic competence (Threshold Competency) and distinguishing competence (Differentiating Competency). The two categories are classified into the following dimensions and indicators: 1. Indicators on the knowledge dimension include: a. Factual Knowledge. b. Conceptual Knowledge. c. Procedural Knowledge. 2. Indicators on the dimensions of skills, including: a. Administrative Skills, b. Managerial Skills, c. Technical Skills. d. Social Skills. 3. Indicators on the motif dimension, include: a. Economic Push. b. Social Drive. c. where a person works as instructed or on his own initiative. There are 3 basic types of performance criteria according to **Mathis Jackson (2011: 325)**, the following Performance Criteria is an explanation of each performance criterion, namely 1. Trait-Based Information identifies the nature and characteristics of employees, such as

clear results, the results-based approach is a powerful approach. According to **Bernandian Russel (in Riani 2011)** there are several criteria used to assess employee performance, including the following: 1. Quantity of Work: the amount of work performed in a specified period. 2. Quality of Work: the quality of work achieved is based on conformity requirements and is

Psychological Drive. 4. Indicators on the dimensions of nature, including: a. Attitude 5. Indicators on the dimensions of self-image, including: a. Self Confidence b. Personal Values Performance. Performance is one of the important elements that must be contained in a company with a set level as a reference. Performance has involvement is important to obtain one of the main objectives of human resource management. The following are some definitions according to experts, including: According to **Campbell (in Armstrong, 2014: 31)**: "Performance as behavior and stated that it should be distinguished from the outcomes because they can be contaminated by systems factors." ("Performance as behavior and it is established that it must be distinguished from results because it can be contaminated by system factors"). Meanwhile, according to **Armstrong (2014: 31)**: Performance on the one hand is the output/result (achievement), on the other hand performance is the task of activities and the results achieved ("Performance as an output/result (achievement) but also states that performance as doing work and also the results achieved") Then according to **Edison et al (2016:206)** Performance is the output of the process that refers and is measured in a certain period with terms and conditions applied previously. Based on the understanding of performance from several experts, it can be concluded that performance is a person's behavior in achieving work / work results

attitude, initiative, or creativity, and may or may not be work-related. 2. Behavior-Based Information focuses on specific behaviors that can lead to success in a job, 3. Results-Based Information takes into account employee accomplishments. For jobs where a performance measurement can be done easily with

determined. 3. Job Knowledge: the breadth of knowledge about the job and its skills. 4. Creativity (Creativeness): the authenticity of the ideas that arise and actions to solve the problems that arise. 5. Cooperation (Cooperation): willingness to cooperate with other people or fellow members of the organization. 6. Dependability: awareness to gain trust in terms of attendance and

completion of work. 7. Initiative: enthusiasm to carry out new tasks and to enlarge their responsibilities. 8. Personal Qualities: concerning personality, leadership, hospitality and personal integrity. Performance according to **(Dessler, 2013: 288)**: 1. Required Competencies 2. Job Description in terms of what performance criteria must be assessed, the job description provides information in the form of a list of tasks in a position, including how important the task is and how often it is performed.

As stated by **the Advisory Conciliation and Arbitration Service (ACAS) (in Armstrong, 2014: 18)** that the assessment regularly records an assessment of the performance, potential, and development needs of employees. **ACAS (in Armstong, 2014: 18)** states that "Appraisals can help to improve employees, job performance by identifying strengths and nature/behavior of individual employees. 2. Relative Standards Approach This approach compares employee performance with other employees. Based on this approach information can be obtained about individuals with superior performance (superior performers). 3. MBO (Management by Objectives) Approach Performance is assessed based on the employee's contribution to the achievement of organizational goals, especially in the department where he/she is active. Dimensions and Performance Indicators According to **Armstrong (2014:69-70)**, which include: 1. Indicators on the input dimension, include: a. Work relationship. b. Initiative. c. Knowledge. d. Information. e. Respond. 2. Indicators on the output dimensions, including: a. Quantity. b. Time. c. Cost. 3. Indicators on the outcome dimension include: a. Quality. b. Behavior. c. Reaction.

**Afandi's opinion (2018:83)** Performance is the result of activities obtained by a person/group of people in the organization based on their respective authorities and responsibilities in an effort to achieve organizational goals legally, not violating the law or contrary to morals and ethics. According to **Wibowo (2010:4)** Performance is the result of a structured of the human traits that is quite difficult to apply. 9. Creativity A mental process that

weaknesses and determining how their strengths may be best utilized within the organization and overcome weaknesses." There are 5 procedures that are generally used in evaluating employee performance. According to **Robbins (2013:248)** Performance Appraisal Process The appraisal process begins with setting performance standards that are in line with organizational strategic objectives. Performance standards must be clear and objective enough to be understood and measured. Employee performance according to **(Robbins, 2013:251)**: 1. Absolute Standard Approach in this approach employees are assessed compared to standards, and the results of employee evaluations are independent of the performance of other employees. This approach focuses on measuring the

plan. The implementation is carried out by human resources who have competence, enthusiasm, and interest. How the company will appreciate and treat its human resources will affect its attitudes and behavior in carrying out its activities out performance. According to **Rivai (2012: 309)**, Performance is a real behavior that is expressed by everyone as a performance produced by employees in accordance with their authority in the organization. According to **(Wirawan, 2009:5)** Elements that effect the achievement of performance are the ability factor (ability) and motivation factor (motivation). 1. Ability factor (Ability). 2. Motivation Factors (Motivation). According to **Afandi (2018:89)** employee performance indicators are as follows: 1. Quantity of work 2. Quality of work 3. Efficiency in carrying out tasks 4. Work discipline Obeying applicable laws and regulations. 5. Initiative The ability to decide and do something right without having to be told, 6. The level of conformity of the work measurement results whether the work has achieved its goals or not. 7. Leadership The process of influencing or setting an example by the leader to his followers in an effort to achieve organizational goals. 8. Honesty One

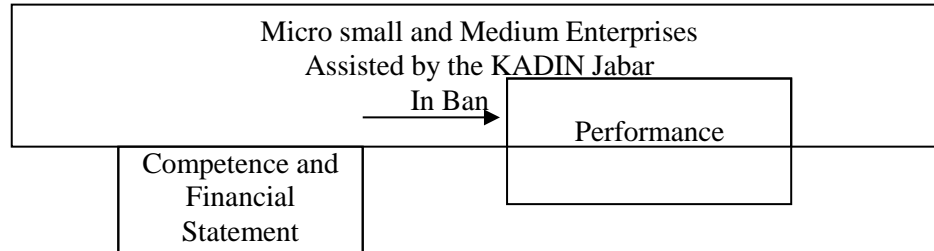
involves generating ideas or generating ideas.

The purpose of performance according to **Wibowo (2011:48)** for harmonization between individual achieve individual targets with organizational goals will be able to produce superior performance. According to **Wibowo (2010: 50)** there are several levels of objectives, including: a. Corporate level b. Senior management c. Business-unit, functional or department level d. Team level e. Individual level According to **Mangkunegara (2009:20)**, the objectives of implementing performance management are: a. Helping employees to understand what they should be doing and why it is being done and giving decision-making authority. b. Provide opportunities for employees to develop new skills and abilities. c. Identify barriers to performance improvement and the need for adequate resources. d. labor

performance expectations with organizational goals. harmonization of efforts to

gain a good understanding of work and their work responsibilities.

Previous research on competencies that influence employee performance is explained below, "The Influence of Leadership and Work Motivation on the Performance of PD Employees. BPR Bank Klaten with Organizational Commitment as Intervening" **Purwito Kesdu, AC (2014)**, that leadership affects the performance of PD employees. BPR Bank Klaten Researching leadership as an independent variable, the results of the research "Challenges of Organizational



**Figure1.**  
**Framework**

**Table 1**  
**Operationalization of Variables**

<b>Var</b>	<b>Conc</b>	<b>Dim</b>	<b>Indic</b>	<b>Scale</b>
Competence : Digital Marketing and Financial Reporting (X)	BNSP (2014) Indonesian National Work Competency Standard (SKKNI) International Organization for Standardization (2012) UU no. 13 Year 2003 Big Indonesian Dictionary (KBBI) Application UU no. 20/2003 UU no. 13/2003 Government Regulation (PP) No. 23 of 2004 Spencer, McClelland & Spencer (1994), Jack Gordon (1998), Carroll and McCrackin in Vikram & Sandeep (2014:17)	Work ability	Skills	Ord
		Competence test	Knowledge Attitude	Ord Ord
Performance (Y)	Campbell (dalam Armstrong, 2014:31): Armstrong (2014:31): Edison et al (2016:206) Mathis Jackson (2011:325),  Bernandian Russel (dalam Riani 2011)  ACAS (dalam Armstrong, 2014:18) Robbins (2013:248) Jaskaran Singh Dhillon (2014),	Competence	Responsible Smart Action	Ord Ord
		Certification	Systematic Objective Character Performance Precise work function	Ord Ord Ord Ord Ord
		Performance	Behavior	Ord
		Achievement	Process	Ord
		According to the criteria	Results over a certain time	Ord
		Specific size	TB Information BB Information Results-Based Information Quantity, Quality of Work, Personal Qualities	Ord Ord Ord Ord
		Rating	Job Knowledge, Creativeness, Cooperation, Initiative, Dependability	Ord Ord
		Standard approach	Performance, potential, development	Ord
			Absolute, relative	Ord

### Data Collection and Processing

Data collection was obtained through field research (field research), and library research (library research), through data processing through the Lickert scale with response levels strongly agree (5), agree (4), hesitate (3), disagree (2), strongly disagree (5)

### Data Testing Method

#### Validity test

Validity data processing using ordinal calculation ratio utilizing spearman rank relationship

#### Reliability test

Reliability data processing is desired to obtain information that the calculation results remain consistent, if the

### Techniques)

calculations are carried out repeatedly with variables and conditions that are not different. This test uses the Spearman Brown split-half technique, to get the same reliability coefficient using the Spearman Brown format.

### Descriptive Analysis Test

This test was conducted to obtain responses through surveys, through the distribution of questionnaires in order to obtain perceptions of KADIN Jabar Assisted Businesses, using the variables of Digital Marketing Competence and Preparation of Financial and Performance Reports

### Data analysis technique

There are two types of analysis

used, namely: (1) descriptive analysis through qualitative analysis and (2) quantitative analysis using path coefficient, as well as confirmation that measures how much influence the independent variables have on endogenous variables. During verification method utilizes path analysis. With the using a combination of analytical techniques, of course, it is desirable to obtain an integrated generalization between Digital Marketing Competence and Financial Statement Preparation on performance. The author distributes a questionnaire about respondents' opinions as of this writing, consists of 10 statement points in Digital Marketing and Financial Statements Competence variable and 11 statement items for the performance variable, in each statement will be provided in 5 possible response options available to take

**Classic assumption data processing**

Using Normality Test, Heteroscedasticity Test, Auto Correlation Test and Multicollinearity Test

**Hipotesis (Uji t)**

To get an idea, how is the influence of the independent variable on the dependent individually (partial).

**Coefficient of Determination Test**

This coefficient is to explain the extent to which endogenous variables are explained by exogenous variables, either partially or simultaneously, outside the coefficient value (or a reduction of the number 1 or 100%) is that the endogenous variable is explained by other variables not studied. With a range of values between 0 to 1 (0% - 100%), mass in the corridor towards one, the greater an influence of an independent variable.

**THE RESULTS ACHIEVED**

**Writing object**

In this research, survey was conducted on respondents from the West Java Chamber of Commerce and Industry in Bandung, by taking a sample of 32 respondents.

**Descriptive Analysis Test**

The research locus was carried out in Bandung at the West Java Kadin Guidance Business in Bandung, through a request for responses to a survey by distributing questionnaires to determine the perception of the West Java Kadin Development Business in Bandung, while the variables used were Digital Marketing Competence and Financial Statement Preparation and performance

**Data analysis technique:**

**Descriptive Test:**

**Table 2**  
**Descriptive Statistics**

	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance	Skewness	Kurtosis
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error	Statistic
AVGX	32	1	4	5	138	4.30	.047	.268	.072	.093
AVGY	32	1	4	5	139	4.34	.036	.204	.042	-.306
Valid N (listwise)	32									

(Data processed)

The SPSS output table above shows the number of responses (N) there are 32, of these 32 respondents the smallest (minimum) is 4 and the largest (maximum) is 5. The range value is the difference between the minimum and maximum, which

is 1 and the Sum value for X is 138, Response Y is 139. The average value of 32 respondents or the Mean of X is 4.30, Y is 4.34 and Stand. Deviation X is 0.268, Y is 0.204.

**Classic assumption test:  
Normality Test**

**Table 3  
One-Sample K-S Test**

		Unstand Res
N		32
Norm Par <sup>a,b</sup>	Mean	.0000000
	Std. Dev	.20391142
Most Ext Diff	Abs	.140
	Pos	.101
	Neg	-.140
Test St		.140
Asymp. Signi. (2-t)		.113 <sup>c</sup>

On the basis of data before, where is the result of the Kolmogorov-Smirnov test calculation for the residual value, showing a significance value of more than 0.05, which is 0.113, which means states if the salvage value is normally distributed.

**Multicollinearity Test**

**Table 4**

Model	Unst Coeffi Be	Stand. Err	Coefficients <sup>a</sup>			Collin Stat Toler	Vae IF
			Standardized Coeffi 3et	t	Sign.		
1	(Const) 4.389	.598		7.334	.000		
	X -.011	.139	-.015	-.081	.936	1.000	1.000

Dependent Variable: Y

On the basis obtained from the previous data, the result can be determined if VIF (Variance Inflation Factors) results show a value below 10 and threshold result shows a rate above 0.10, thus becoming said that there are no symptoms of multicollinearity among each other between exogenous variables.

**Heteroscedasticity Test**

**Table 5  
Coefficients<sup>a</sup>**

Mod	Unstand Coeffici B	Std. Error	Standardized Coeffi			Colline Statis Tol	Var IF
			Be	t	Sig.		
1	(Const) .218	.373		.586	.562		
	X -.014	.086	-.030	-.165	.870	1.000	1.000

Dep Var: abs\_ut

On the basis of things results previous, a significance rate for the X value is - 0.014, which means there is heteroscedasticity.

**Autocorrelation Test**

**Table 6  
Mod Sum<sup>b</sup>**

Mo	R	R Sq	Adjust R Squ	Stand. Err of the Est	DW
1	.015 <sup>a</sup>	.000	-.033	.20728	2.355

a. Predict: (Const), X

b. Depend Variable: Y

In the output of this data, it can be seen that the D-W value of 2.35 is outside between -2 and 2. It can be concluded that the regression model used was not free from autocorrelation, or negative.

**Hypothesis Test Output  
t test**

**Table 7  
Coefficients<sup>a</sup>**

Mode	Unstanda Coe		Standa Coef	t	Sign.	Collinea Stati	
	Bet	Stand. Err	Bet			Tole	Variance IF
1	(Con)	4.389	.598	7.334	.000		
	X	-.011	.139	-.015	-.081	.936	1.000

a. Depend Variab: Y

On the basis of the previous output data, it is interpreted as follows:  
T test for X, T count: -0.081, T table: 1.39682 (significance 5%, two tailed), Number of questions – variable = 10 – 2 = 8. T count < t table, Significance 0.936 (greater than 0.05 or 5%) = H0 is accepted.  
Conclusion: The regression model cannot used to forecast Y. Or X has no effect on Y.

**Coefficient of Determination**

**Table 8  
Mod Summ<sup>b</sup>**

Mode	R	R Squa	Adj R Sq	Standa. Erro of the Esti	D-W
1	.015 <sup>a</sup>	.000	-.033	.20728	2.355

a. Predi: (Co), X

b. Dep Vari: Y

Based on previous table, it is known from the previous data if the value of R Square is 0.00. That shows is 0% of the variation in the endogenous variable, namely Y, will be described via variation of the digital competence marketing and financial reporting variable.

**CONCLUSION**

1. The Sum value for digital competence marketing and financial reporting is 138, the average value of 32 respondents or the Mean is 4.30, and Stand. Deviation is 0.268.
2. The SPSS output table display above shows the number of responses (N) there are 32, of these 32 respondents the smallest (minimum) is 4 and the largest (maximum) is 5. The range value is the difference between the minimum and maximum, which is 1 and the Sum value for performance is 139. The average value of 32 respondents or the Mean is 4.34 and Stand. Deviation is 0.204.
3. Digital marketing competence and financial reporting have no effect on performance. This shows that digital marketing competence and the preparation of financial reports are still heavily constrained in terms of human resources and budgets, so they are considered not yet an important part of improving the performance of the West Java Kadin Guidance Busines

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