

International Journal of Management and Business Intelligence (IJMBI)

ISSN 3025-5589

DOI 10.59890

Editorial Team

Vol. 4, No. 1 February 2026

Advisory:

Genesis Sembiring Depari Ph.D , Director Formosa Publisher

Editor in Chief:

Marisa Yunita, S.Pd., M.M, Universitas HKBP Nommensen

Managing Editor:

Nia D Simanjuntak S.Pd, M.Pd Formosa Publisher, Indonesia

Editor Board:

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

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

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

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

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

I Gusti Agung Musa Budidarma, Ph. D of Universitas Klabat, Indonesia
Wisuwat Wannamakok Ph.D Graduate school, Dusit Thani College, Bangkok,
Thailand

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

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

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

Renzhong Cui Ph.D School of Philosophy and Religious Studies, Minzu University
of China

Sayma Nasrin Shompa Ational Islamic University Chittagong, Bangladesh

Reviewer Team:

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

Dr. Abhishek Sharma (Shri Jagdishprasad Jhabarmal Tibrewala University,
Rajasthan)

Dr. Anesito L. Cutillas, Dev. Ed. D (University of San Jose Recoletos, Philippines)

Dr. Naila Mukhtar (University of Okara, Pakistan)

Nedy S. Coldovero (Capiz State University, Philippines)

Dr. Rahul kanaoujiya (Department of Chemistry, University of Allahabad, Prayagraj,
India)

Fluturim Saliu, Ph.D (University of Tetovo, North Macedonia)
Andri Cahyo Purnomo, M.Pd (Universitas Raharja)
Muhamad Nasrip, S.M., M.M., C.KM (AMA YOGYAKARTA)
Yuxin Qiao (Computer Information Technology)
Dirmansyah Darwin (Ekonomi Pembangunan Universitas Negeri Makassar)
Dr. Zahiduzzaman (University of the Cumberland)
Dr. Ajit Kumar Thakur (Editorial board member of IJSET)

Administration:

Gita Elfira br Surbakti, Multitech Publisher

Address:

Jl. Veteran Gg Cahaya No 103, Berastagi. Indonesia

Website: <https://dmimultitechpublisher.my.id/index.php/ijmbi>

Phone and WhatsApp: +62 822 7761 0346

Email: admin@multitechpublisher.com

International Journal of Management and Business Intelligence (IJMBI)

ISSN 3025-5589

DOI 10.59890

Table of Contents

Vol. 4, No. 1 February 2026

Editorial Team

Content

Editorial

Digital Literacy of the Millennial Generation: Transforming Communication and Social Interaction in the Modern Era

Ryna Radiant, Michelle, Yohannes Don Bosco Doho 1-10

Benefit in Kind Taxation and Financial Management under MoF Regulation No. 66 of 2023: A Literature Review

Aprilia Wulandari, Puji Handayati, Diana Tien Irafahmi 11-24

The Role of Interpersonal Skills and Work Resilience in Enhancing Work Readiness of Young Employees in the Financial Sector

Riffka Fauzany, Nur Azizah 25-32

The Effectiveness of the Use of the M-Paspor Application at the Immigration Traffic Section Application Counter of the Class I TPI Immigration Office in Bandung

Nur Azizah, Riffka Fauzany, Ranti Ramadanti 33-42

How ESG Disclosure and Digital Transformation Can Reduce Tax Avoidance? The Role of Firm Size as a Moderator in Indonesian

Rika Nur Widiastutik, Bayu Rama Laksono, Ratu Aghnia Raffaidy Wiguna, Ika Swasti Putri, Nur Rizki Wijaya, Az Zahwa Firstania Raizkha Faradanty, Refansyah Ataullah 43-56

Financial Performance Analysis Measured by Cash Flow, Liquidity, Profitability and Solvency at PT Garuda Indonesia (Persero) Tbk During 2020-2024 Period

Roy Seleky 57-72

The Role of Agile Leadership, Organizational Climate, and Learning Culture

Gina Hafsari Arifin, Eri Sarimanah, Dian Wulandari 73-80

Modeling and Optimizing Teacher Creativity Based on Collaboration Effectiveness, Transformational Leadership, ICT Literacy, and Knowledge Sharing: A POP-SDM Study of Private Islamic Elementary School Teachers in Bogor City

Fuzna Nur Aqilah, Soewarto Hardhienata, Eka Suhardi 81-86

Moderating Effect of Private Investment on the Relationship Between Tax Revenue and Economic Growth in Nigeria

Ifeoma Florence Okpalanwabude^{1*}, *Emilia Mukaosolu Mgbemena*², *Chibuiké R. Oguanobi* 87-102

Factors Influencing Visitors' Interest in Agrotourism: Evidence from California Cialam Jaya Agrotourism in Southeast Sulawesi

Wa Ode Irja Yanti, Haji Saediman, Pertiwi Syarni 103-120

The *International Journal of Management and Business Intelligence* is established as a platform for the dissemination of high-quality research, innovative ideas, and practical insights in the fields of management, business strategy, and data-driven decision making. In an era where digital transformation and global competition shape business environments, the integration of management principles with business intelligence has become increasingly vital. This journal aims to bridge academic theory with real-world application, providing knowledge that is both scientifically grounded and relevant to current industry challenges.

The articles published in this edition come from researchers, academics, and practitioners across diverse institutions and regions. Each contribution has undergone a rigorous review process to ensure scholarly integrity, originality, and academic advancement. It is our hope that the insights presented will inspire further research, enhance professional practice, and support informed decision-making in business and organizational contexts.

We extend our appreciation to the editorial team, reviewers, and contributors whose commitment and expertise have made this publication possible. We also express our gratitude to our readers, whose engagement continues to motivate the development of quality academic work. May this journal serve as a valuable resource for scholars, educators, students, policymakers, and business professionals alike.

Happy Reading

Marisa Yunita, S.Pd., M.M, Universitas HKBP Nommensen

Editor in Chief