

Advisory:

Genesis Sembiring Depari Ph.D , Director Formosa Publisher

Editor in Chief:

Genesis Sembiring Depari, S. Pd, MBA, Ph.D

Managing Editor:

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

Editor Board:

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

Wisuwat Wannamakok Ph.D, Graduate school, Dusit Thani College, Bangkok, Thailand

I Gusti Agung Musa Budidarma, Ph.D, Universitas Klabat, Indonesia

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

Ari Kristanta Tarigan S.Sn., M.Sn, Formosa Publisher

Irwan Ginting S.Th.,M.Pd.K, Formosa Publisher

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

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

Dr. Lanita Winata, Griffith University, Australia

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

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

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

Reviewer Team:

Saut Maruli Tua Pandiangan, S.E., M.Si. (Politeknik Unggulan Cipta Mandiri)

Engr Shakik Mahmud (Japan-Bangladesh Robotics & Advanced Technology Research Center, Dhaka)

Afifah Ainun Nadjla, M.Pd (Universitas Negeri Yogyakarta)

Dr. Hartanto, SE., SH., M.Hum (Universitas Widya Mataram)

Dr. Slamet Mardiyanto Rahayu, S.Si, M.Si (Universitas Islam Al-Azhar)

Faqih Baihaqi, S.Pi., M.Si. (Universitas Padjadjaran)

Zakir Hossian (International American University, Los Angeles and Pacific State University, Los Angeles)

Mohammad Amir Hossain, CISO, AVP, ICT (United International University)

Walter Tabelessy, S. E., M.Si (Universitas Pattimura)

Administration:

Ardianta Sembiring, Formosa Publisher

Address:

Jl. Sutomo Ujung No.28 D, Durian, Kecamatan Medan Timur, Kota Medan, Sumatera Utara 20235,

Indonesia. Website: <https://cotformosapublisher.org/index.php/ijcs/index>

Phone and WhatsApp: +62 878 6950 2631

Email: admin@formosapublisher.org

Editorial Team

Content

Editorial

Behind the Illusion of Instant Wins: The Financial and Psychosocial Impact of Online Gambling Addiction on Students in Ruteng City

Laurentius Ni, Avelina Arsi

1607-1622

Practices of Tolerance Toward Diversity in Early Childhood in Ruteng City, NTT

Adriani Tamo Ina Talu, Hermina De Sinta Eleng, Martina Renti Lubienki

1623-1640

The Urgency of Establishing Accounting Standards for Digital Assets in Indonesia: A Literature Review

Aditya Arisudhana, Padma Adriana Sari, Santi Widhiyanti, Dharmawan Iqbal Akbar

1641-1652

Public Management Accounting Paradigm Shift from New Public Management Efficiency Towards Public Value Creation in New Public Governance Through a Literature Review

Monica Aprilia, Shella Yulia Riska, Nur Lanna Siregar, Galih Supraja

1653-1664

Accountability and Transparency of Village Budget Management in Medan City: An Internal Auditor's Supervision Perspective

Nelva Ananda, Pradita Tasyarani Ginting, Galih Supraja

1665-1674

Village Management Information System as a Means of Improving Public Services and Village Government Transparency

Oktavia Pasi, Febyola Crisanta Situmeang, Galih Supraja

1675-1686

The Influence of the Village Financial System (Siskeudes) on Village Financial Accountability and Transparency

Ema Mauliani, Jhon Fernades Hutagalung, Galih Supraja

1687-1698

The Effect of Management Control Systems and Human Resource Competence on Budget Absorption in Regional Government Organizations of Medan City

Nur Wahidah Agustin Siregar, Deamarselina Hutagalung, Galih Supraja

1699-1714

Strategic Agility in the VUCA+ Era: A Systematic Literature Review on Integration with AI, ESG, and Business Resilience

Yasin Nur Rohim, Muhammad Rizky Arifandi

1715-1730

Estimated Transaction Value of Non-Timber Forest Products in the Nuraksa Grand Forest Park, West Nusa Tenggara, Indonesia

Rizky Setia Bintara, Markum, Indriyatno

1731-1744

Analysis of Student Needs Related to the Digital Economics Course Learning Model Based on Project Based Learning (Pjbl) for Strengthening Student Digital Business Competence

Sri Wahyuni, Stevani, Jimi Ronald, Vivina Eprillison, Riri Annisa

1745-1766

Nurturing Faith in the Digital Age: Digital Security, Christian Ethics, and Faith Formation in Cyberspace

Rocky Agustri Vernando Simamora

1767-1784

Pay Transparency, Procedural Justice, and Employee Performance: The Moderating Role of Supervisor Trust

Nurwati, Arsyat, Hartini Yuliati, Amaliyana Tendriawaru Anas, Ryan Pratama Mandala Putra

1785-1802

Natural Physics Laboratory: Ethnoscience Perspective on the Simbang Batu Game of the Rokan Hulu

Nurhikmah Sasna Junaidi, Hasnah Faizah, Mahdum Adanan, Hermandra, Elmustian

1803-1820

Mapping Research Trends on the Effectiveness of Gamification in Physical Education and Sport Based on Bibliometric Analysis Using Scopus Baseline Data From 2020-2025

Carolus Wasa, Adi Sumarsono, Emanuel Lewar, Thadius Yambedoan

1821-1840

Integration of Cooperative Learning in OBE-Based Lesson Plans: Analysis of Lecturers' Perceptions Through Literature Study and Participatory Observation

Syafril Syafril, Sofia, Andi Muhammad Fara Kessi, Rima Puspita, Arsuni

1841-1854

Full-Costing Analysis of Layer Egg Production Costs and Price Adequacy: A Case Study of Denis Farm, Maros Regency, Indonesia

Riska Adelia, Aisyah, Mihrani

1855-1870

The Effect of Workload and Job Stress on Work Discipline with Work-Life Balance as a Mediation

Fadhila Sania Thufailah, Andriyastuti Suratman

1871-1890

International Journal of Contemporary Sciences (IJCS)

ISSN 3047-4078

DOI 10.55927

Editorial

Vol. 4, No. 6 June 2026

Welcome to the International Journal of Contemporary Sciences (IJCS). We are pleased to welcome you to International Journal of Contemporary Sciences (IJCS), a platform dedicated to the advancement of contemporary scientific research and interdisciplinary scholarship. Our journal is committed to publishing high-quality, peer-reviewed work that addresses the challenges and innovations of today's rapidly evolving scientific landscape.

Whether you are a researcher, academic, practitioner, or reader, we are honored to have you as part of our global community. We encourage you to explore, engage, and contribute to the ongoing dialogue that shapes the future of science.

Thank you for joining us on this journey of discovery and knowledge-sharing.

Warm Regards,

Genesis Sembiring Depari, S. Pd, MBA, Ph.D

Editor in Chief