

Improving the Implementation of Accounting, Tax, Online-based Marketing and Sustainability in Savouree Cheesestick Company

Erlynda Yuniarti Kasim*, Cynthia Riyanti Martana

Department of Accounting, Sekolah Tinggi Ilmu Ekonomi (STIE) Ekuitas, Jl. Khp Hasan Mustopa No.31, Bandung City, West Java 40124, Indonesia

Article Information

Article history

Received: September 4, 2024

Revised: May 7, 2025

Accepted: May 12, 2025

Keywords: Accounting; Online Based Marketing; Sustainability; Tax

Abstract

This community service project focuses on improving the implementation of accounting, tax and online marketing to support the sustainability of Cheesestick Savouree's business. The main objective was to improve the orderliness of accounting records, tax reporting and digital optimization of the business to ensure sustainability and better access to financial resources. The methods used included basic accounting and tax training, introduction to accounting software, and strategies to optimize online marketing through the website. The project measured success by the business's ability to maintain accurate financial records, comply with tax regulations, and improve its digital marketing effectiveness. Preliminary results showed that the business demonstrated better financial documentation and digital optimization of the business than before.

*Corresponding Author

© 2025 Some rights reserved

Erlynda Yuniarti Kasim

E-mail: erlynda.kasim@ekuitas.ac.id

INTRODUCTION

The empowerment of Micro, Small, and Medium Enterprises (MSMEs) is essential in addressing the challenges posed by globalization and intense competition. To remain competitive, MSMEs must expand their market reach, innovate products and services, and strengthen human and technological resources (Sedyastuti, 2018). Since MSMEs are significant contributors to national economies, absorbing a substantial portion of the workforce and enhancing their market value are critical to help them compete against foreign products flooding Indonesian markets (Gorondutse *et al.*, 2020). Furthermore, adopting digital marketing strategies is essential for MSMEs to improve access to capital and competitiveness (Tongora, 2023). Accurate financial accounting, which includes tax compliance, is crucial for monitoring business performance, identifying trends, and meeting regulatory requirements, thereby boosting investor and lender confidence (Hong Trang, 2023).

The integration of digital marketing and accounting practices allows MSMEs to harness the potential of digital platforms, such as websites and social media, to reach broader audiences at lower costs (Liu & Wang, 2019). MSMEs can use digital

marketing data to analyze business performance and make strategic decisions, while accurate accounting helps evaluate marketing campaign effectiveness (Phokwane & Makhitha, 2023). External resources like training and consulting services can assist MSMEs in adopting these practices (Atmoko & Yaqin, 2023). Overall, combining sound financial management with digital marketing enables MSMEs to achieve sustainable growth in the digital economy (Al-Hattami & Almaqtari, 2023).

Sustainability is a key driver of innovation and is critical for addressing environmental, economic, and social concerns (Schaltegger *et al.*, 2022; Silaen & Tulig, 2023). Despite the importance of sustainability, MSMEs show low commitment to and maturity in sustainable practices, often due to a lack of awareness (Al Koliby *et al.*, 2024; Lopez-Torres, 2022). Although regulatory and market pressures on MSMEs are less strict than for larger businesses, their limited resources can hinder their ability to adopt sustainability initiatives (Harsanto *et al.*, 2023). However, MSMEs have the potential to implement sustainable innovations quickly due to their lean structures and swift decision-making processes (Yadav *et al.*, 2019). Therefore, this service team aims to provide training on the importance of implementing accounting, tax-

ation, online marketing, and sustainability practices to enhance MSMEs market competitiveness.

Cheesestick Savouree, a manufacturer of premium snacks, faced a challenge common to many SMEs. Despite a significant increase in digital marketing, the business still struggles with proper financial record-keeping and tax compliance, due to a lack of knowledge in these areas. These issues can lead to errors in financial reporting and tax filings, hindering business growth and access to capital. In addition, although Cheesestick Savouree has started implementing sustainability practices, the use of single-use packaging still goes against the global trend towards eco-friendly solutions.

This service activity specifically targets Cheesestick Savouree, a local producer of premium snacks selected as a partner based on several considerations. First, the business has high potential for product competitiveness due to the unique taste and quality of its offerings, but has not yet optimized its online sales strategy or financial management system. Second, Cheesestick Savouree is highly motivated to grow and has shown strong commitment and availability to participate actively in every program stage, a critical factor for successful collaboration under the Participatory Action Research (PAR) approach. Third, the business is currently facing a combination of challenges common to many SMEs, including ineffective financial record-keeping, lack of tax compliance, and limited digital marketing capacity, making it a relevant and strategic object of intervention.

This community service project aims to address these challenges by providing customized financial literacy training, introducing simple accounting tools, and offering digital marketing strategies. By focusing on integrating accounting and marketing practices, the project contributes to the long-term sustainability of the business and competitive advantage in the market. This service activity aims to improve Cheesestick Savouree's financial and marketing capabilities, enabling the business to scale up its operations and align itself with sustainability trends.

MATERIALS AND METHODS

Materials

The primary materials used in this community service project include financial accounting software and digital marketing tools. The accounting software introduced to the business was SIAPIK (Sistem Informasi Aplikasi Pencatatan Informasi Keuangan), a user-friendly tool designed specifically for small enterprises to simplify financial record-keeping and tax compliance. For digital marketing, the main platforms utilized were Instagram and Facebook for social media engagement, supported by developing a dedicated website created using B12 Website Builder. These materials were chosen for their

accessibility and ease of use, ensuring the business could adopt them with minimal technical difficulties.

The equipment used during the project included:

1. Laptops for training purposes and demonstrations,
2. Wi-Fi-enabled projectors for displaying training modules and digital marketing strategies,
3. Smartphones will guide the participants using social media platforms and mobile-based accounting apps.

Methods

This community service program employed the Participatory Action Research (PAR) approach, which emphasizes active collaboration between the implementation team and the partner to identify problems, design solutions, and evaluate outcomes. This method was chosen because it enables effective collaboration, ensuring the solutions are relevant to the partner's needs.

The selection of Savouree Cheesestick as the business partner was based on specific considerations: (1) the business had experienced a significant decline in online sales performance after the pandemic recovery period, despite having a consistent offline customer base; (2) there was a lack of structured digital marketing strategy, especially in utilizing social media platforms and online marketplaces; (3) the business owner expressed a clear interest in adopting digital tools but lacked the technical know-how; and (4) Savouree Cheesestick had previously attempted promotional efforts but without measurable impact, indicating the need for a more data-driven, collaborative intervention. These specific challenges aligned well with the objectives of the PAR approach, which focuses on co-identifying problems and co-developing practical, context-based solutions.

The program was conducted in the following stages:

1. Needs Analysis and Problem Identification
This stage began with observations and in-depth interviews with the partner to understand the primary challenges faced, such as manual financial record-keeping, limited knowledge of taxation, and suboptimal use of digital media. The findings from this analysis served as the foundation for designing a tailored training program.
2. Activity Planning
Based on the needs analysis, the team developed an activity plan that included accounting, taxation, and digital marketing training. The plan was designed to be implemented in stages with a clear timeline.
3. Program Implementation
The program was implemented through training sessions, interactive discussions, and practical demonstrations. Each session aimed to enhance

the partner's understanding and skills in financial management, tax compliance, and digital marketing.

4. Evaluation and Follow-Up

Evaluation was conducted to assess the program's effectiveness, including pretest and posttest measurements and interviews to identify changes in the partner's knowledge and capabilities. Follow-up activities were planned to provide additional support if needed.

RESULTS AND DISCUSSION

The first stage involved Needs Analysis and Problem Identification, where an initial assessment of the business's financial management and marketing practices was conducted. This phase included in-depth interviews with the business owner and direct observation of their accounting records and online marketing activities. This process identified the challenges related to maintaining accurate financial documentation, adhering to tax regulations, and optimizing online presence (Table 1).

The Design of Activities stage focused on creating a comprehensive plan tailored to Cheesestick Savouree's specific needs. The plan consisted of two primary components: Financial Literacy Training and Digital Marketing Training. The financial literacy component covered essential accounting principles and tax obligations, and introduced the business owner to the SIAPIK software for accurate financial documentation. The digital

marketing training aimed to improve the business's online visibility by teaching content creation strategies and audience engagement techniques, and building a dedicated website to showcase the products.

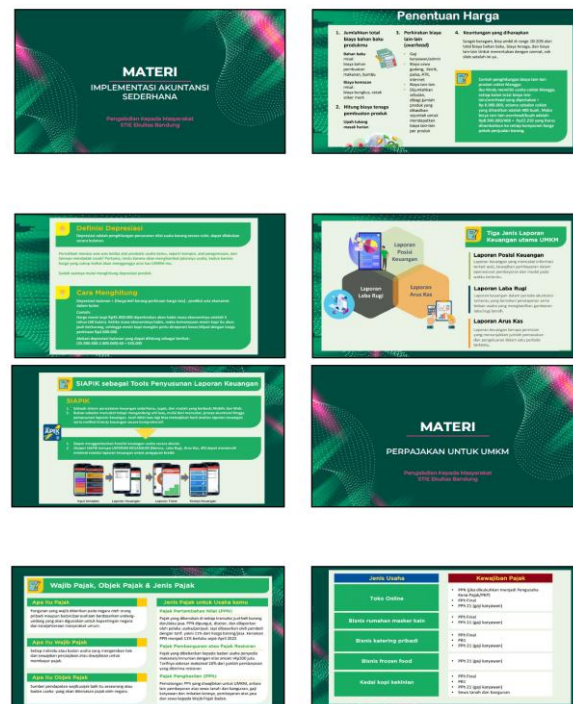


Fig.1. PKM training materials

Table 1. Needs analysis and problem identification

Aspect Analyzed	Findings	Partner Needs
Financial Recording	Financial recording is done manually using a simple cash book, without complete financial statements. The partner struggles to monitor cash flow and determine business profitability.	Training on using simple accounting software (SIAPIK) for financial recording. Assistance in preparing more accurate and structured financial statements.
Taxation	The partner does not understand the types of taxes applicable to the business and has not been submitting tax reports regularly.	Education on basic taxation, relevant types of taxes, and proper methods for calculating and reporting taxes according to regulations.
Digital Marketing	Product marketing is mostly limited to word of mouth and has not yet optimized the use of social media. The partner has a website, but social media usage is not yet optimal.	Website development and training on managing social media accounts. Creating effective digital marketing content to increase engagement and sales.
Financial Literacy and Access to Capital	The partner struggles to access additional capital due to a lack of credible financial statements and understanding of financial literacy.	Financial literacy training, creation of financial reports that can be used for loan applications, and assistance in the capital acquisition process.
Sustainability	The partner has not consistently implemented sustainable practices, particularly in terms of packaging.	Education on the concept of sustainability and its application in small businesses, including the use of environmentally friendly packaging.

Fig. 1 displays the training materials prepared to support the community service program. The materials cover essential topics such as basic accounting, tax management, and digital marketing strategies tailored for MSMEs. The training introduced participants to the fundamentals of recording transactions, preparing profit and loss statements, and managing cash flows straightforwardly and practically. Tax management materials included an overview of the types of taxes applicable to MSMEs, tax calculation methods, and proper reporting procedures. Digital marketing strategies focused on leveraging platforms like Instagram and Facebook to expand market reach, create engaging content, and optimize online presence. Additionally, participants were trained to use the SIAPIK application, a simple software designed to facilitate financial management for small businesses.

Training sessions were conducted at the business location during the Activity Implementation phase. The Accounting and Tax Training started with a hands-on introduction to SIAPIK, where the owner learned to enter transactions, generate financial statements, and understand tax liabilities. Practical exercises ensured the owner could use the software independently. In parallel, the Digital Marketing Workshop provided a step-by-step guide to leveraging Instagram and Facebook for business. The team demonstrated techniques for creating engaging content, tracking audience interactions, and optimizing posts. Additionally, a website was built using the B12 platform to enhance the business's digital presence further and facilitate future online transactions.



Fig. 2. The implementation process of PKM activities with partners

Fig. 2 illustrates the step-by-step implementation process of the community service program in collaboration with the partner. The first phase involved a needs analysis, where the team conducted observations and interviews to identify

the primary challenges faced by the partner, such as manual financial recording and limited utilization of digital platforms. Based on this analysis, the team developed an activity plan that included technical training and intensive assistance. The implementation phase involved on-site training with hands-on demonstrations, simulations of software usage, and interactive discussions to address the partner's concerns. The final phase included evaluations conducted through interviews, observations, and pretest and posttest assessments to measure the partner's progress. This structured process was designed to deliver tangible outcomes and ensure the program's success.

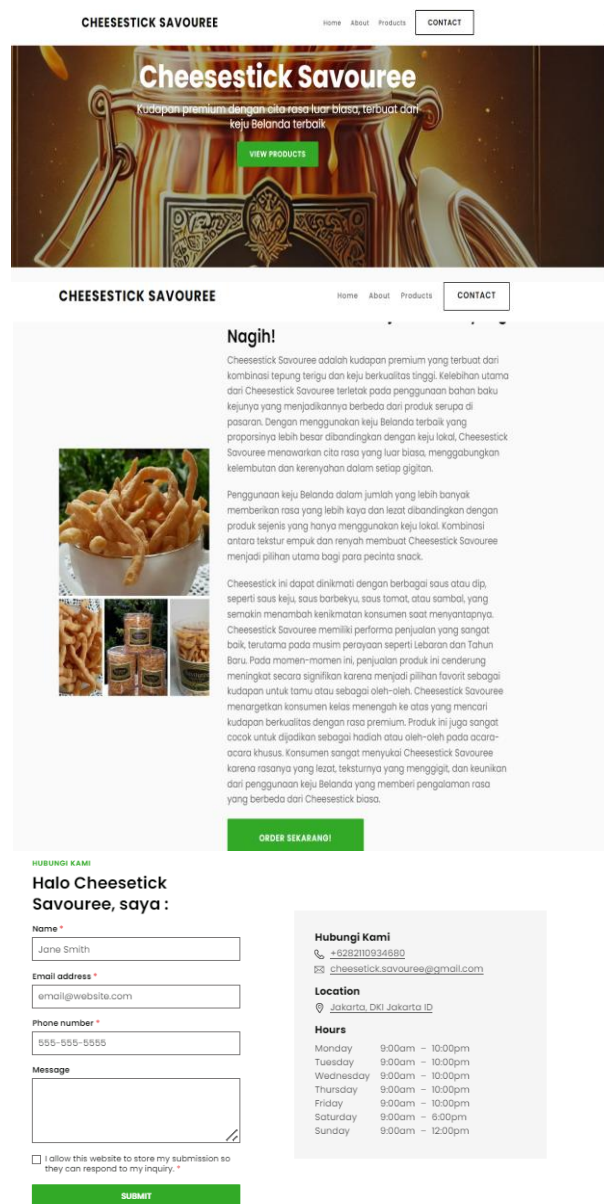


Fig. 3. Website created for Savouree Cheesestick

Fig. 3 showcases the website designed to enhance Savouree Cheesestick's digital presence. The website features several functionalities tailored to the business's needs, including a product gallery displaying high-quality images of various cheesestick variants. It also provides information about the company's vision, mission, and sustainability values. Adding online contact and ordering features enables customers to reach out to the business and provide feedback easily. Search engine optimization (SEO) techniques were employed to ensure the website is easily discoverable through online searches, thereby boosting the business's visibility. This website is expected to serve as a primary platform for expanding the business's market and strengthening its competitiveness in the digital era.



Fig. 4. Accounting recording assistance material using SIAPIK application

Throughout the implementation process, various Instruments and Tools were used to monitor the effectiveness of the activities. Pre- and post-training

assessments were conducted to measure financial literacy and improvements in digital marketing knowledge. Observation checklists were used to evaluate how well the business owner applied the SIAPIK software and engaged with online platforms. Feedback forms were also distributed to gauge the clarity and usefulness of the training.

Fig. 4 illustrates the training session for using the SIAPIK application to assist the partner in managing their business finances. During the training, the partner learned to record daily transactions in the application systematically. Additionally, the team guided the partner in preparing financial statements such as profit and loss statements, balance sheets, and cash flow reports using recorded data. The session also covered tax calculations through the application's built-in features, simplifying tax compliance for the partner. Practical simulations using real business scenarios were included to help the partner gain confidence in applying the acquired knowledge independently. This approach was designed to improve the partner's efficiency and accuracy in financial management.

In the final phase, Analysis Techniques were employed to assess the data collected from these instruments. Improvements in the business owner's ability to maintain accurate financial records and comply with tax regulations were evaluated by comparing pre- and post-training financial documentation. The success of the digital marketing efforts was measured by tracking changes in social media engagement, including likes, shares, comments, and website traffic. The results indicated improved Cheesestick Savouree's operational capabilities, leading to more accurate financial management and a stronger online presence.

The community service activities conducted for Cheesestick Savouree focused on enhancing financial management practices and optimizing digital marketing strategies (Table 2). The primary objective was to improve the business's ability to maintain accurate financial records, comply with tax regulations, and strengthen its online presence. The intervention results showed significant improvements in these areas, aligning with the overall goal of the service activities.

1. Financial Management Improvements

Through the introduction of the SIAPIK accounting software and hands-on training sessions, Cheesestick Savouree experienced a marked improvement in its financial record-keeping capabilities. Before the training, the business relied on manual bookkeeping, leading to inconsistencies and difficulties in tracking cash flow and profits. Post-training observations revealed that the owner was able to input transactions accurately, generate basic financial reports such as profit and loss statements, and meet tax

Table 2. Follow-up actions

Aspect Analyzed	Partner Condition	Follow-up Actions
Financial Recording	The partner feels more confident and comfortable using accounting software for financial recording, but still requires further assistance in implementation since it is the first time using the software.	Continue providing assistance until the partner fully masters using the accounting software.
Taxation	The partner requires further training because they still have limited knowledge of taxation, though they understand the basics.	Conduct more advanced training sessions on taxation, especially regarding calculating and reporting taxes correctly.
Digital Marketing	The partner feels greatly helped by the creation of a website for managing and promoting the products digitally, alongside the social media platforms they already own.	Monitor website usage and provide tips/tricks to maximize online sales through this platform.
Financial Literacy and Access to Capital	The partner requires further support to deepen their understanding of financial literacy and the loan application process, including creating credible financial reports.	Plan for continued support to deepen financial literacy and the development of credible financial reports.
Sustainability	The partner agrees and is interested in using eco-friendly packaging suitable for cheesestick products, such as biodegradable plastic (environmentally friendly packaging that can decompose naturally).	Provide training or guidance in choosing and using eco-friendly packaging and support in implementing sustainability.

obligations on time. The use of SIAPIK allowed for more organized and transparent financial documentation, which is crucial for maintaining business sustainability and accessing external funding.

2. Tax Compliance

Before the intervention, Cheesestick Savouree had limited knowledge of tax regulations and reporting procedures, which posed a risk of financial penalties and reduced access to capital. After the training, the business demonstrated an improved understanding of tax obligations, including the process of calculating taxes and meeting payment deadlines. Implementing regular financial reporting further helped the business prepare for tax filings and ensure compliance with national regulations.

3. Enhanced Digital Marketing Presence

Another key project result was improving Cheesestick Savouree's digital marketing activities. Prior to the intervention, the business had minimal engagement with online platforms and no dedicated website. The training sessions gave the business the skills to create engaging content on Instagram. Additionally, the development of the business website through B12 Website Builder helped expand its online presence, allowing potential customers to learn

about the products, view promotions, and make inquiries directly through the site.

4. Sustainability

To ensure the sustainability of the improvements after the project concludes, the implementation team designed several follow-up strategies focused on empowering the partner to manage the adopted changes independently. First, comprehensive training sessions were conducted, covering technical skills and providing conceptual understanding so that the partner can adapt strategies in the future without external assistance. Second, an operational and digital marketing guideline module was developed as a reference for both the owner and staff of Savouree Cheesestick.

In addition, a WhatsApp-based communication channel was established as a post-program discussion forum, enabling the partner to consult the team when encountering challenges. A follow-up plan was also created in the form of light mentoring over the next three months, with monthly monitoring to assess progress. Should the evaluation results indicate the need for further intervention, the team plans to propose a continuation program through the next cycle of community service funding or connect the partner with relevant parties such as the university's business incubator. Through this

approach, the improvements implemented are expected to be sustained and further developed independently by the partner.

Before and After Implementation Summary

The transition from manual cashbooks to the SIAPIK application has enabled the partner to maintain structured financial records, generate accurate financial statements, and track cash flow more effectively (Fig. 5). This improvement strengthens the business's financial transparency and supports potential funding opportunities.

Cheesestick Savouree Laporan Posisi Keuangan(Neraca) Per Juni 2024	
Keterangan	Rupiah
ASET	
Kas	Rp19,353,000
Kas Velis	Rp0
Tabungan	Rp0
Giro	Rp0
Deposito	Rp0
Pinutang Usaha	Rp0
Beban Dibayar Dimuka	Rp0
Aset Tetap	Rp13,000,000
Akumulasi Penyusutan	-Rp2,043,749.88
Aset Lain	Rp0
Jumlah Aset	Rp30,309,250.12
KEWAJIBAN	
Utang Bank	Rp0
Utang Usaha	Rp0
Kewajiban Lain	Rp0
Utang Beban	Rp0
Pendapatan Diterima Dimuka	Rp0
Jumlah Kewajiban	Rp0
MODAL	
Modal	Rp14,000,000
Saldo Laba	Rp16,309,250.12
Jumlah Modal	Rp30,309,250.12
Jumlah Kewajiban, Modal, dan Saldo Laba	Rp30,309,250.12

Fig. 5. Report of financial position from SIAPIK

One of the significant outcomes of the training was raising the partner's awareness about the importance of tax compliance. Previously, the lack of an NPWP indicated minimal engagement with tax obligations, which could hinder the business's credibility and access to financial resources. The ongoing process of NPWP creation demonstrates the partner's commitment to fulfilling tax responsibilities, a crucial step towards legal and financial compliance. Additionally, the partner's understanding of basic taxation, such as calculating obligations and preparing reports, positions the business to comply with regulations more effectively.

The shift from relying solely on WhatsApp to a website-integrated digital marketing approach has significantly improved the business's online presence. The website serves as a catalog for the products and provides an efficient way for customers to place orders directly through WhatsApp, eliminating unnecessary steps in the purchasing process (Fig. 6). This integration has increased the business's professionalism and accessibility, enabling it to reach a broader audience and respond to customer inquiries more efficiently. Before the intervention,

Savouree Cheesestick recorded an average monthly online revenue of Rp 1.200.000. After implementing the digital marketing strategy and training, the average monthly revenue increased to Rp 2.050.000 over three months.

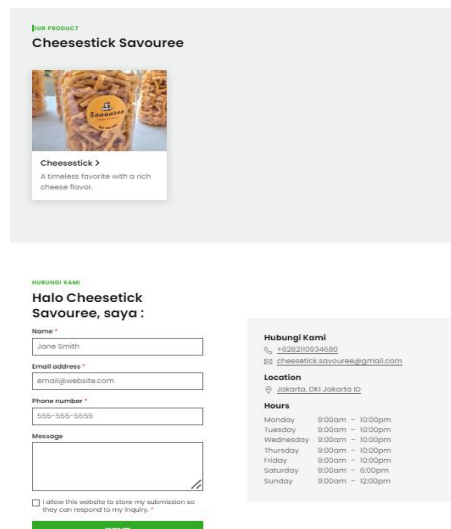


Fig. 6. Website of Cheesestick Savouree

Discussion

The success of the service activities can be attributed to the tailored approach that addressed the specific needs of Cheesestick Savouree. The Participatory Action Research (PAR) method allowed for active involvement from both the service team and the business owner, leading to a collaborative problem-solving process. The improvement in financial management and digital marketing capabilities directly contributed to the business's growth, aligning with the project's objectives.

In comparison to similar community service activities targeting SMEs, this project achieved notable success in integrating financial literacy with digital marketing strategies. Previous studies, such as those by Phokwane and Makhitha (2023), highlight the importance of combining accounting practices with digital tools for SMEs to remain competitive in the marketplace. This intervention aligns with these findings, demonstrating that businesses that adopt digital platforms and proper financial management practices are more likely to succeed and expand.

However, despite these successes, some challenges remained. For example, while the owner could use the SIAPIK software independently, further support may be required to ensure that complex financial transactions, such as payroll and detailed tax filings, are handled correctly. In this sense, ongoing mentorship or follow-up sessions are recommended to strengthen financial skills. While increased social media engagement was significant in digital marketing, the business still requires

additional training on advanced strategies such as running paid advertisements and utilizing analytics to understand customer behaviour better. Other studies, such as that by [Liu and Wang \(2019\)](#), suggest that deeper engagement with digital marketing tools is critical for sustained online growth.

The community service activities presented a balanced approach, addressing both the technical and digital challenges faced by Cheesestick Savouree. By focusing on both financial and marketing aspects, the project ensured that the business could operate more effectively in the highly competitive SME market. Future activities could aim to provide more advanced training in both areas, allowing for further growth and competitiveness.

CONCLUSION

In this community service project, data were collected through interviews and observations to identify the challenges faced by Cheesestick Savouree in financial management, tax compliance, and digital marketing. The implementation involved training sessions on using SIAPK accounting software, tax education, and digital marketing strategies, including social media optimization and website development. One key challenge encountered was the partner's initial difficulty in adopting the SIAPK software due to limited digital literacy. This was addressed through step-by-step mentoring and hands-on practice sessions tailored to their learning pace. Similarly, applying digital marketing strategies faced resistance due to a lack of confidence in managing online platforms, which was mitigated by providing simplified content templates and scheduled posting plans.

The main contribution of this project was the measurable improvement in the partner's ability to maintain accurate financial records, comply with tax regulations, and enhance their online presence, resulting in higher customer engagement and improved business visibility. However, the partner still required further support in managing complex financial transactions and needed more in-depth training in advanced digital marketing techniques.

For future community service activities, it is recommended to provide ongoing mentorship that includes: 1) Regular follow-up sessions on financial record-keeping and monthly reporting, 2) Training modules focused on scenario-based tax simulations to handle varying obligations, 3) A digital marketing calendar with weekly tasks, including content planning, performance monitoring, and platform-specific strategies, 4) Guidance in using analytics tools to evaluate the impact of online marketing efforts. These targeted actions aim to strengthen long-term sustainability and support the continued growth of the business.

ACKNOWLEDGEMENTS

We would like to express our sincere gratitude to STIE Ekuitas and LPPM STIE Ekuitas for providing the grant that made this community service project possible. We also extend our appreciation to Cheesestick Savouree as our service partner for their active participation and cooperation throughout the project. Without these institutions' and partners' support and commitment, this initiative would not have been successful.

REFERENCES

- Al Koliby, I. S., Mehat, N. A. B., Al-Swidi, A. K., & Al-Hakimi, M. A. (2024). Unveiling the linkages between entrepreneurial culture, innovation capability, digital marketing capability and sustainable competitive performance of manufacturing SMEs: evidence from emerging countries. *The Bottom Line*, 37(4), 473-500. <https://doi.org/10.1108/BL-08-2023-0241>
- Al-Hattami, H. M., & Almaqtari, F. A. (2023). What determines digital accounting systems' continuance intention? An empirical investigation in SMEs. *Humanities & Social Sciences Communications*, 10(1), 814. <https://doi.org/10.1057/s41599-023-02332-3>
- Atmoko, A. D., & Yaqin, A. (2023). Peningkatan Manajemen Keuangan Bagi Pelaku UMKM di BUMDes Amarta, Pandowoharjo, Sleman. *Japma: Jurnal Pengabdian Masyarakat Prodi Akuntansi*, 3(1), 187-196. <https://ejurnalmalahayati.ac.id/index.php/pkmakuntansi/article/view/8317>
- Gorondutse, A. H., Arshad, D., & Alshuaibi, A. S. (2020). Driving sustainability in SMEs' performance: The effect of strategic flexibility. *Journal of Strategy and Management*, 14(1), 64-81. <https://doi.org/10.1108/JSMA-03-2020-0064>
- Harsanto, B., Mulyana, A., Faisal, Y. A., Shandy, V. M., & Alam, M. (2023). Sustainability Innovation in Small Medium Enterprises (SMEs): A Qualitative Analysis. *The Qualitative Report*. <https://doi.org/10.46743/2160-3715/2023.6193>
- Hong Trang, B. (2023). Determinants Affecting Tax Compliance Behavior of Small and Medium Enterprises in the Development Context of E-Commerce, Vietnam. *Montenegrin Journal of Economics*, 19(4), 153-163. <https://doi.org/10.14254/1800-5845/2023.19-4.13>
- Liu, H.-H., & Wang, Y.-N. (2019). Interrelationships between Viral Marketing and Purchase Intention via Customer-Based Brand Equity. *Journal of Business and Management Sciences*, 7(2), Article 2. <https://doi.org/10.12691/jbms-7-2-3>
- Lopez-Torres, G. C. (2022). The impact of SMEs' sustainability on competitiveness. *Measuring Business Excellence*, 27(1), 107-120. <https://doi.org/10.1108/MBE-12-2021-0144>
- Phokwane, L. C., & Makhitha, K. M. (2023). The Effects of Marketing Communication Strategies on the Performance of Small and Medium Enterprises (smes) in Polokwane. *Journal of Global Business and Technology*, 19(1), 131-150. https://gbata.org/wp-content/uploads/2023/06/JGBAT_Vol19-1-FullText.pdf
- Schaltegger, S., Christ, K. L., Wenzig, J., & Burritt, R. L. (2022). Corporate sustainability management accounting

- and multi-level links for sustainability – A systematic review. *International Journal of Management Reviews*, 24(4), 480–500.
<https://doi.org/10.1111/ijmr.12288>
- Sedyastuti, K. (2018). Analisis Pemberdayaan UMKM Dan Peningkatan Daya Saing Dalam Kancah Pasar Global. *INOBIIS: Jurnal Inovasi Bisnis dan Manajemen Indonesia*, 2(1), 117–127.
<https://doi.org/10.31842/jurnal-inobis.v2i1.65>
- Silaen, P., & Tulig, S. (2023). The Role of Accounting in Managing Micro, Small and Medium Enterprises (MSMEs): The Case of Indonesia. *Australasian Accounting Business & Finance Journal*, 17(2), 113–121. <https://doi.org/10.14453/aabfj.v17i2.08>
- Tongora, E. F. (2023). E-Taxation Compliance Among E-Commerce Smes Online Shop Owners. *International Journal of Information, Business and Management*, 15(2), 15–26.
<https://www.proquest.com/docview/2786942351>
- Yadav, V., Jain, R., Mittal, M. L., Panwar, A., & Lyons, A. C. (2019). The propagation of lean thinking in SMEs. *Production Planning & Control*, 30(10–12), 854–865.
<https://doi.org/10.1080/09537287.2019.1582094>