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**MODEL OF STRENGTHENING ECONOMIC SECURITY THROUGH THE IMPLEMENTATION OF MANAGEMENT ACCOUNTING FOR SMALL AND MEDIUM BUSINESS IN BORDERS OF STATES** Elyta, Universitas Tanjungpura A. Razak, Politeknik Negeri Pontianak Ishaq Rahman, Universitas Hasanuddin Yulyanti Fahrana, Faculty of Economics and Business Universitas Tanjungpura Faza Dhora Nailufar, Politeknik STIA LAN Jakarta **ABSTRACT** The border of Sajingan, Indonesia, has wealthy resources as a strategic economic potential to support the regional economy. However, there are still indications of problems—one of them is how the area falls behind other regions. Financial security is more invested in increasing income and employment by understanding technology and knowledge skills. To achieve economic security, prosperity and to have equitable resource management, there should be an analysis of the strengthening of management accounting for Small and Medium Enterprises on the border of Sajingan, Indonesia. This study used a qualitative approach to design a strengthening of management accounting for Small and Medium Enterprises to realize economic security at the border of Sajingan, Indonesia. The study results found that strengthening Small and Medium Enterprise's management accounting embodies financial security in Sajingan, Indonesia border. The management includes management accounting through the Sajingan creative industry's potential, which has become a distinctive culture of the local community towards economic security and management accounting through managing business accelerators in supporting small and medium businesses. **Keywords:** Management Accounting, Small And Medium Business, Economic Security. **INTRODUCTION & LITERATURE REVIEW** West Kalimantan is one of the provinces in Indonesia, which is directly bordered by neighboring country Malaysia. One regency in West Kalimantan that is close to Malaysia's border is Sambas Regency. The region directly connected by Malaysia is Sajingan Besar Sub District or Sajingan. Sajingan belongs to the category of disadvantaged areas, and the community experiences poverty. This study proposes a perspective that can be a solution, namely, strengthening management accounting for Small and Medium Enterprises with an economic security perspective to minimize poverty at the Sajingan border. Before the current discussion of economic security, in the 1980s, management accounting research recognized that the gap between theory and practice needed exploration of management accounting practices and how they worked in organizations (Gatti, 2018) to develop financial and economic security strategies (Vivchar, 2016). The concept of economic security began as discussions after the idea of human security (human security) began to be popularly considered after the cold war in the mid-1990s by highlighting several political issues, such as national security, human development, political crime, transnational crime, and others. This concept aims to maintain a nation's integrity and the freedom of governments in creating their sovereignty. Therefore, this concept is relevant to explain the economic

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potential and human resources in the border area as state sovereignty frontline guards. The strategy is also necessary to overcome financial problems in the border region. The problem at the Sajingan border is relatively similar to other border areas around West Kalimantan. The problem is that there are gaps in various aspects such as socioeconomic, low productivity of the agricultural sector, to the difficulty of access to communication media and technology. Besides, the lack of internet literacy, lack of knowledge related to the use of information technology, inequality in development, and limited access to signals and internet access have limited human resources in Sajingan in mastering communication and technology (Elyta & Razak, 2019). The impact is that the Sajingan did not have alleged economic security because there was no strengthening of Small and Medium Enterprise's management accounting towards financial security. Thus, the need for applied research aims at strengthening management accounting for Small and Medium Enterprises. Previous studies related to this study include research conducted at Cape Metropole, Western Cape province, South Africa. The research focuses on inventory management practices in Small and Medium Enterprises (Enow, 2016). Another study took place in Gauteng, South Africa. The study aimed to examine the impact of management accounting practices on Small and Medium Enterprises' business performance in South Africa. The results showed that account management practices positively influenced Small and Medium enterprises (Maziriri, 2017). Based on the previous study, this research offers a design model for strengthening Small and Medium Enterprise's management accounting towards economic security at the border of Sajingan, Indonesia. This paper will elaborate the model of strengthening economic security in borders area of Indonesia and Malaysia, by focusing on three analyses, namely: strengthening management accounting for small and medium enterprises, management accounting through the potential of the creative industry, and management accounting through the management of business accelerators in supporting small and medium enterprises.

**METHODOLOGY** This research is applied research with Small and Medium Enterprises' main subject on the border of Sajingan, Sambas Regency, Indonesia. The determination of the matter was purposive. The informants were chosen based on several criteria. First, informants had owned small and medium businesses for at least five years, and informants about the issue of management accounting towards economic security. As a result, there were 13 Small and Medium Enterprises, two community leaders, and one village head. This research took place in the Sajingan-Sambas Regency, which is a border area of Indonesia and Malaysia. This area is also one of the centers of economic growth in the Sambas Regency, with superior potential in creative industries. In collecting data, researchers used in-depth interview techniques, field observations, and document analysis. Through this research, we would like to investigate a new relationship between two distinct concepts, namely economic security, human security, and management accounting in the border area. By elaborating the relations, this analysis will become our theoretical contribution (Reay & Whetten, 2011) to this paper.

**RESULTS AND DISCUSSION** Strengthening Management Accounting for Small and Medium Enterprises towards Economic Security at Sajingan Border, Indonesia Based on the results, a model for strengthening management accounting for Small and Medium Enterprises towards economic security at the Sajingan Indonesia border is as follows (Figure 1

):

**Management accounting through the Potential of** Cultural Value of **Creative Industries** Sajingan **2**  
**Creative Industries** **that has become a Distinctive** Strengthening **Culture of Local**

Creative Industries as an Economic Management Communities towards Security Force Accounting for Economic Security Small and Medium Enterprises towards Economic Security Planning to Develop Potential Business at Sajingan Border, Management Accelerators in Supporting Small and Indonesia Accounting through Medium Enterprises Management of

**Business Accelerators in Supporting Small and Medium Enterprises Small and Medium Enterprises** **2**  
**Training Source: processed by researchers**

**FIGURE 1 MODEL OF STRENGTHENING ACCOUNTING FOR MANAGEMENT OF SMALL AND MEDIUM ENTERPRISES TOWARDS ECONOMIC SECURITY AT SAJINGAN BORDER, INDONESIA** **1**

Previous studies indicate that there was a significantly positive correlation between all four dimensions of economic, legal, ethical, and discretionary social responsibility and development of SME's (Doshmanli et al., 2018). Further explanation of strengthening management of Small and Medium Enterprises management accounting towards economic security on Sajingan Indonesia's border is as follows. Management Accounting through the Potential of the Sajingan Creative Industry as a Distinctive Culture of Local Communities towards Economic Security Cultural value creative industries Sajingan District is geographically in the northern part of Sambas Regency, with an area of 1,391.20 km<sup>2</sup> or around 21.75% (Badan Pusat Statistik, 2017). Sajingan District is directly adjacent to the territory of the State of East Malaysia, Sarawak. The geographical potential is strategic because it facilitates the access of the Sajingan community to the international market. The border gate between Indonesia and Malaysia that can be accessed easily from Sajingan is through the Cross Country Border Post (PLBN) in Aruk. This issue makes the Sajingan community's economy more directed towards Malaysia (Elyta et al., 2019). This easy access has led to communities on the border which have long felt globalization. The implementation of the AEC has become a daily activity for the people and businesses at the edge. Lifestyle and technology receive influence from Malaysia. One example is the use of telecommunications network brands originating from Malaysia. The majority of people in the Sajingan and surrounding areas, especially in Aruk, use Hotlink as a provider because they are more familiar and stable. The openness of community life at this border seems to be following the AEC principle as one of the pillars of ASEAN 2020. There is an expansion of each country's economic sector in the Southeast Asia region. No regional boundaries in the economic field are supported by the Sub-Regional Economic Cooperation ASEAN (NOW! Jakarta 2018). The establishment of the IMT-GT Growth Triangle on July 20, 1993, accelerated economic growth and facilitated the flow of trade, investment, tourism, and services, as well as open up opportunities for the optimal use of natural resources and human resources (Regional Cooperation, 2019). The AEC will be bilateral and multilateral cooperation, especially with FTA partners, strengthening the role of

employers in ASEAN internal integration, which is an effort to achieve human security in ASEAN countries in the economic sector. Since declared as a member of the MEA in 2015 (Taty et al., 2017), Indonesia has had heavy homework to encourage SMEs to compete with business people from other countries. In dealing with the AEC, the Indonesian border region, in particular, is not only competing economically with the most influential competing countries in ASEAN but also carrying out a diplomatic vision that is also by promoting a local culture of economic value on the international scene. Small and Medium Enterprises have relied on comparative advantages, which compare Sajingan's innovative industry products with other countries. The creative industry processed into one of the creative industries in Sajingan has attracted the interest of foreign and domestic tourists to visit (Elyta & Razak, 2019). These opportunities are resources that benefit the local and national economies, given the location of Sajingan in direct contact with international markets. However, this potential will undoubtedly have an impact on the social life of the community. Economic security resulting from the potential of the creative industries will affect all aspects of the life of border communities. The social dynamics will occur along with cultural changes at the global level, which will then impact changes in people's consumption patterns. As a result, there is also a change in production needs in meeting the market. One of them is the change in production technology. Because in the MEA era, technology as a means of meeting consumer demand also influenced changes in values, capacities, abilities, attitudes, behavior, and community skills in adapting and using research or technology products. It is in this process that the role of the business accelerator begins. For example, the position is conducted in various ways, utilizing collaboration or collaboration between research and technology institutions. The social dynamics will occur along with cultural changes at the global level, which will then impact changes in people's consumption patterns. As a result, there is also a change in production needs in meeting the market. One of them is the change in production technology. Since the MEA era, technology as a means of meeting consumer demand also influences changes in values, capacities, abilities, attitudes, behavior, and community skills to adapt and use research or technology products. It is in this process that the role of the business accelerator begins. For example, the position is conducted in various ways, utilizing collaboration or collaboration between research and technology institutions. This distinctive culture is a selling point and a media that strengthens the nationalism of the people in the border region, as the identity of the Indonesian state (Elyta & Razak, 2019). It means that culture originates in humans. The Sajingan people do the creative industry that has traditionally handed down work into a culture for today's society. It is necessary to preserve by developing the culture to become a force by the times and even become an appropriate social security tool to maintain the industry. To survive in a dynamic market system, the development of creative industries includes (1) Innovative product design to achieve a higher profit margin offer than traditional markets; (2) Product specialization to improve the skills of Small and Medium Enterprises and product quality; (3) Improved design skills following customer requests; and (4) Availability of infrastructure and technology to support Small and Medium Enterprises. Based on this strategy, innovation efforts are developing local's potential so that handicraft production results are following market needs, still exist or protected, and have a continuous system. Thus, the unique culture of the Sajingan community, namely the creative industry, has been developed into an economical solution in the social security of border communities towards economic security. Initially, the process of making a creative industry is only to meet personal needs. Still, in its journey, the production process is an economic value because it meets the needs of others. This situation

happens as the international world increasingly recognizes the global industry of Sajingan. The frequently massive production process automatically becomes a new source of livelihood for the local community. Then, to exist in the international market, they must always be creative and innovative in creating production results. Besides, Small and Medium Enterprises are also necessary to always look for raw materials that are economical and easy to find. Creative industries as an economic security force The creative industry has become the oldest heritage in Sambas Regency, Sajingan District, in particular. The craft makes the Sajingan border area have cultural characteristics from one of Indonesia's border areas. In addition to being supported by adequate natural resources, potential local development has also received attention, both from people engaged in the creative industries to local governments (Elyta & Razak, 2019). Historically, the creative sector already exists in society as a heritage. It is inherited from generation to generation to meet daily needs, such as household appliances or matting in the form of rugs. The rug comes from natural materials in the environment, such as coconut leaves and pandanus leaves. Besides, bamboo and rattan can also turn to be woven. Besides containing cultural values, the creative industry also has economic benefits for the people of Sajingan. However, the management of border economic potential tends not to involve the community in the process, so it tends to cause new problems (Elyta & Razak, 2019). One issue that has arisen is the imbalance between abundant natural resource potential and the lack of adequate human resource capabilities. The optimization of the creative industry's economic potential could be encouraged the creation of social security towards food security seen from the utilization of human resources through employment and creating livelihood innovations in regional and even national income. The development of creative industries is also to encourage an increase in Small and Medium Enterprises' economic level so that it has an impact on improving food security and, subsequently, on social security. The community group of Small and Medium Enterprises entrepreneurs, in this case, includes non-productive age artisans who are dominated by housewives. The learning process includes the organizational learning dynamics of Small and Medium Enterprises, the interaction of adoption and adaptation of innovations and technology, techniques, methods, and standard operating procedures beneficial for Small and Medium Enterprises entrepreneurs in developing Small and Medium Enterprises' creative industries towards food security. To encourage productivity in food security development, local communities have innovated that involve technology transfer and entrepreneurial stories from the local and global levels. Besides, they have been able to empower the community. Linkages, catalysts, and intervening can form a relationship where a cohesive debriefing activity improves entrepreneurial capacity and develops food security to establish relationships. However, the development of technology has not directly affected food security because of fixed reference, while the development of technology is dynamic. On the other hand, the government considers that innovation and technology play a role in food security growth. It is because designs supported by the latest technology can measure social security in the economic sector. Technology, social change, and innovation describe food safety growth but do not lead to the development of food security to developing technology and based on knowledge from various disciplines, professions, innovation sectors, regions, and society. Technology tractors are also a process of cultural change in changes in norms, attitudes, and behaviors. Based on technological progress and efforts to implement business accelerators, the development of existing accelerators in Sajingan is as follows: 1) The ability to absorb information conveyed during the incubation process is still in low due to limited operational facilities 2) Capital problems for implementing business

accelerators are not yet a priority to be resolved 3) The development of accelerators is not consistent due to a lack of government commitment and support. Development can be seen from the government apparatus's performance, both at the Government's (Martoyo et al., 2020). Developing entrepreneurial spirit, discipline, and independence requires a long time. Families and kindergartens need an introduction, motivation, and instilment since childhood to preserve the culture of creative industries because the productivity of creative industries in the Sajingan District has not been stable. According to the calculation and business management, the production is only according to the free time community that acts as an individual producer without production targets. Therefore, the importance of implementing business accelerators is to utilize the potential of the creative industry as a tool towards food security in the Sajingan community. In the production process, the majority is for the elderly due to some factors. The elderly craftsmen are still considering the ancestors' culture compared to the productive age community. The younger generation tends to adapt in the face of social changes rather than preserve the ancestors' culture to contribute to regulating the governance of Small and Medium Enterprises entrepreneurs to improve food security and security of the Small and Medium Enterprises. Even the processing done is still traditional. There are no supporting facilities and infrastructure that can increase production because all this time, production depends on the craftsmen's free time and does not consider the calculation of long-term benefits. The absence of interference from the productive age community also makes the woven products become monotonous and seem old-fashioned. This issue causes the weak potential of the value of food security possessed by the Small and Medium Enterprises' creative industries. Woven products are sold to Malaysia, much like other processed products in border communities, as it has become a tradition to export directly adjacent to Sajingan. Small and Medium Enterprises products are shipped to Malaysia without any unique label as a promotional medium to impact Sajingan art and culture in the international market. This issue is due to the lack of social security in the Sajingan border community. However, people who do not recognize the potential in their area seem to ignore the conditions. Meanwhile, social security can have an application to Small and Medium Enterprises and prospective industrial entrepreneurs. It aims to expand its potential and foster a desire to produce superior products that can compete in the global market through business accelerators, promoting human resources. It can also manage procedures of natural resource management according to market needs. Management Accounting through Management of Business Accelerators in Supporting Small and Medium Enterprises Small and medium enterprises face challenges in developing their business, both because of the economic environment and internal factors. Several studies related to small and medium enterprises show that there is a significant and positive reciprocal relationship between the four dimensions of economic, legal, ethical, and discretionary social responsibility and development of SMEs (Doshmanli et al., 2018). Meanwhile internally, the ability of SMEs to prepare financial reports can open up opportunities for small and medium entrepreneurs to apply for loan capital, which is important for their business development (Wibowo et al. 2019). The following section of this paper will describe how these factors contribute to developing small and medium enterprises in the border areas of the country. Planning to develop potential business accelerators in supporting small and medium enterprises Management accounting is a system for collecting and storing data so that after processing data, the data used has resulted, finally the management accounting system. Management accounting and organizational strategy are closely related to each other. The process of formulating and applying an approach in organizations involves techniques and forms of language. Mutually,

the decision-making strategy process will influence the system's design and implementation as a symbol of the control strategy. Many researchers believe that it is essential to have a clear organizational strategy to successfully competitive advantage (Kasravi & Ghasemi, 2017). Therefore, there should be elements to support the desired methods, such as accounting information systems and organizational production/structural processes included in business economic planning. Planning is determining the business sector to be superior for further study before applying it in a business accelerator. Four factors link social life with policies considered in economic security, namely (1) Beliefs and values of social actors that influence actions, (2) Social relations in the internal sphere, (3) External social relations, and (4) Social environment doctrine due to prevailing norms (Westman et al., 2019). Based on the four factors above, the consideration made refers to the entrepreneurial strategy, continued to the next process in the business accelerator stage. The next step is creating entrepreneurship or Small and Medium Enterprises based on internal-external marketing interactions and public relations (Kanbach & Stubner, 2016). The concept has a synergy with business accelerators as a solution to the problems faced in the social security process towards the economic security of the people of Sajingan. In addition to business competition between nations, the Small and Medium Enterprises in Sajingan internally with other fellow Small and Medium Business actors compete creatively for the nation-state's identity in their craft through motives or other artistic touches. Individuals in the Sajingan border have relatively low economic standards due to environmental factors where the community does not yet have the desire to move forward. This reality is unfortunate, considering the border region has the potential for adequate natural resources. On the other hand, human resources are the highlight in matters of economic security for modern business, based on reflections of capacity or work experience. Sajingan Besar District is still lagging in terms of the quality of human resources not balanced with the progress of the security of facilities or facilities and infrastructure provided by the government and natural resources, which are also adequate (AntaraKalbar, 2019). It means that the intended human resources are groups not fostered so that they do not yet have unique abilities to manage natural resources' availability. There should be strengthening planning to develop the potential of business accelerators in supporting Small and Medium Enterprises to deal with human resource capacity. Small and medium enterprises training An accelerator is an institution that creates social capital by emphasizing alternative intermediaries, coaching, and funding. This institution facilitates three things highlighted by the market: startup businesses with high growth potential, venture capitalists, investors from companies, and the availability of companies for market expansion. As many as 400 units of the business accelerator model were claimed globally in 2015 (Mishigragchaa, 2017). The Government of Indonesia launched the Business Accelerator model to encourage and facilitate businesses developing businesses (Mufti, 2019). Stakeholders determine the acceleration of businesspeople (Razak, 2017). Relevant to this, an accelerator in a creative industry business is as a mediator or facilitator of business activities. This reality is in line with the business accelerator's goal of supporting new entrepreneurs through enhancing business capacity. Business accelerators' development requires stakeholders like this because Sambas Regency's creative industry is produced traditionally but has high cultural value as a unique and selling point. Business accelerators are institutions that systematically take care of new companies created by providing a variety of comprehensive and integrated services. In practice, the government plays a significant role in determining policies, programs, and supporting instruments for Small and Medium Enterprises' development. However,

the government is not the only party that plays a role because universities are also considered important in encouraging competent entrepreneurs to increase unemployment. This reality is relevant to social security research through business accelerators focused on collaboration between researchers at Tanjungpura University and Bank Indonesia. From some business accelerator techniques, economic security depends on the community being controlled and facilitated by the government or the private sector involved. In the business accelerator, there are several skills training programs that concern business aspects and social security programs through the creative industries of the community. All techniques and concepts in the business accelerator are to support food safety. Efforts through business accelerators by developing creative industries are to impact many things, including the availability of jobs and providing opportunities for investment for Small and Medium Enterprises in particular. This business accelerator also includes motivation and knowledge that increases business actors' capabilities and competencies and increases revenue for the government from the tax sector. Besides, the flow of new technology transfer from academics or other parties that require initial costs to improve Small and Medium Enterprises' potential and interest and provide hope for the long-term sustainability of the industry. Every small business has excellent abilities, but not all Small and Medium Enterprises can show their powers from the limitations and problems they often face. Internal problems faced are a limited quantity of human resources, lack of skills, and fixed capital. The external problem is the condition of the business climate that is not yet conducive to developing Small and Medium Enterprises in the creative industry because the materials used as the basis of production are agricultural products. Hence, it is highly dependent on environmental and climate conditions. However, by fostering essential elements in Small and Medium Enterprises, some problems can be suppressed. This creative industry activity is an effort towards economic security for the people who come from the community itself or the independent industry. Even though they have the same type and the same land, the products of Sajingan's creative industries are characterized by their physical form and production material, from the produce of leaves such as pandanus and bamboo, and rattan plants. Furthermore, the program used by business accelerators aims to develop or expand the business and establish cooperation with research institutions and institutions that can support it. Therefore, this creative industry innovation in society is through skills training that involves technological synergy. The collaboration is an effort to establish relationships to solve problems with effective solutions or solutions. Besides that, it will develop creative industry businesses through proper management to create innovations in production activities. According to the times, the existence of supporting technology and training will encourage increased competence of Small and Medium Enterprises entrepreneurs. The results found that the business accelerator performs its role by conducting training for tenants on an ongoing basis. The training was held in a closed room to focus on the material presented. Besides, training was also in the form of seminars and workshops and equipped with intensive consulting services during the one week training period. The speakers were academics, practitioners, and collaborative groups that focus on the field of quality creative industries and have prepared a syllabus/training curriculum. It also involved local and national business people. The organizers facilitated the tenants who received training facilitated with infrastructure, consumption, uniforms, and electronic pocket money. The next stage was determining the performance indicators that were key to each strategic goal previously formulated. This key performance indicator contained a measure of information regarding the Business Accelerator's success or not in realizing the



goals set. In this success measure, used performance indicators were clear and specific, and measurable. The measurement was accurate and detailed so that between hands and results, there was a match. The results were relevant, interrelated with strategic objectives, easy to convey, and credible. The business accelerator analyzes the entrepreneurs' target through the efforts to find and filter information and present the results to the partners according to the target entrepreneurs' capability and capacity. The examples are financial and capital facilities, business opportunities, and raw materials to encourage their partners to succeed in running their businesses. They also understand the ability of fostered and tenant entrepreneurs so that a sustainable learning process is applied. Besides, business accelerators also guide and promote entrepreneurship for tenants through a mentoring and consultation approach. Tenants should do everything they can to anticipate changes and market dynamics encountered. As such, business accelerators have become an aspect of economic security from Small and Medium Enterprises' training that embodies financial security. **CONCLUSIONS AND SUGGESTIONS** Strengthening management accounting for Small and Medium Enterprises towards economic security at the Sajingan border, Indonesia is through the first, management accounting through the potential of the creative industries of sajingan, which has become a local culture community towards economic security. The creative industries possibility to become an economic security force and to have cultural value for the Sajingan Indonesian border community. As a result, the accelerator's variety of activities can facilitate the craftsmen to develop their business so that the products produced are not only attractive to the local market but can also compete in the international market. The second strengthening is management accounting through the management of business accelerators by planning to develop business accelerators' potential in helping small and medium enterprises and conducting training. As a recommendation, a business accelerator fostering process is necessary, including activities that encourage tenants to find and take innovation on an ongoing basis to support business success and the achievement of the creative industry targets of the business accelerator program. **REFERENCES**

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