

Assistance in the Implementation of Management Control Systems in Sago-Based Café MSMEs Through SWOT Analysis to Improve Business Sustainability in Jayapura City

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Abstract.

Many MSMEs have not implemented adequate managerial and accounting practices, especially in management control and inventory management, making them vulnerable to cost waste, stock loss, and disruption of business continuity that threatens long-term business sustainability. A review study on management accounting practices in MSMEs confirms the important role of these practices in improving operational efficiency and managerial decision-making capabilities. The implementation of a simple and scalable Management Control System (SPM) can help MSMEs standardize processes, separate key tasks, and provide information for control and decision-making. SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis provides a simple yet powerful framework to evaluate the internal and external conditions of MSMEs before designing or adjusting SPM and inventory policies. By incorporating SWOT findings into management control design—for example, by leveraging internal strengths to implement simple record-keeping, addressing weaknesses through staff training, exploiting local market opportunities, and anticipating supply chain threats—MSMEs can design more adaptive and sustainable strategies. Through mentoring activities, Sasagu Cafe MSMEs gain an understanding of the importance of implementing a management control system that includes business planning, inventory control, financial management, division of tasks and responsibilities, and evaluation of the business environment through SWOT analysis. The results of the analysis show that this business has a great opportunity to grow if it is able to take advantage of its strengths and overcome various weaknesses that still exist.

Keywords: Management Control System, SWOT Analysis and Business Sustainability.

I. INTRODUCTION

MSMEs (Micro, Small, and Medium Enterprises) are the backbone of Indonesia's economy—absorbing labor and maintaining economic activity at the local level—but many MSMEs face recurring operational challenges such as poor inventory management, weak financial records, and low implementation of management controls. This condition poses the risk of losses, waste of raw materials, and reduces business resilience to market shocks, threatening business sustainability (Yanti, et al., 2018). Other literature also shows that many MSMEs have not implemented adequate managerial and accounting practices, particularly in management control and inventory management, making them vulnerable to cost waste, stock loss, and disruption of business continuity that threatens long-term business sustainability. A review of research on management accounting practices in MSMEs confirms the important role of these practices in improving operational efficiency and managerial decision-making capabilities (Indriati et al., 2025).

The implementation of a simple and scalable Management Control System (SPM) can help MSMEs standardize processes, separate key tasks, and provide information for control and decision-making. At the same time, proper inventory control—e.g., procurement policies, order quantity determination methods, accurate stock recording—lowers storage costs, minimizes losses, and maintains smooth production/sales operations. Various empirical studies show a positive relationship between inventory control and MSME sales performance/efficiency (Teguh et al., 2023).

Inventory problems at the MSME level often arise in the form of: irregular recording, physical-and-book differences, overstocking or stockouts (Nugraha et al., 2024). However, the implementation of a management control system and an internal inventory control system has been proven to help improve the accuracy of records, prevent loss or fraud, and improve operational efficiency. Studies in the Indonesian context have found a positive relationship between internal control/accounting systems and the performance and sustainability of MSMEs; However, the realization of these practices in the field is still uneven due to

limited knowledge, resources, and technical guidance. Therefore, hands-on coaching (on-site coaching, simple SOPs, recording templates, and training on the use of inventory control methods such as the application of the Economic Order Quantity (EOQ), Reorder Point (ROP), safety stock, and application of FIFO principles—was found to be effective in increasing accuracy and reducing inventory costs in case studies of MSMEs and small companies in Indonesia. Examples of quantitative studies of food production (pemek) and manufacturing cases show a reduction in inventory costs and a decrease in stockout frequency after the application of the safety stock and ROP methods. These findings are relevant as a basis for bridging the gap (Fario & Cardo, 2022); (Nugraha et al., 2024).

SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis provides a simple yet powerful framework to evaluate the internal and external conditions of MSMEs before designing or adjusting SPM and inventory policies. By incorporating SWOT findings into management control design—for example, by leveraging internal strengths to implement simple record-keeping, addressing weaknesses through staff training, exploiting local market opportunities, and anticipating supply chain threats—MSMEs can design more adaptive and sustainable strategies (Gurel & Tat, 2017).

In addition, strengthening internal control over the purchase-storage-expenditure cycle of goods has also been proven to have a direct impact on the operational performance and financial performance of MSMEs. Case studies that refer to the COSO framework in local grocery stores in Indonesia document improved procedural compliance, reduced inventory variance, and improved stock reconciliation after the implementation of internal control elements (control environment, risk identification, control activities, information & communication, and monitoring). These findings support a simple SOP-based mentoring approach and clear division of tasks in MSMEs (Putri et al., 2025).

The development of information technology solutions has also emerged as a practical alternative to improve the accuracy and regularity of inventory control in MSMEs. The study on the development and implementation of web-based inventory systems in MSMEs reported the ability of a simple system (min-max, ROP calculation, low stock notification) to reduce reliance on manual recording, speed up the stock taking process, and provide data for purchasing decision-making (Vinny et al., 2023).

The implementation of Management Control Systems (MCS) and management accounting practices at the MSME level not only improves operational control; But it also contributes to the aspect of business sustainability through improving financial performance, resource efficiency, and capacity to adapt to fluctuations in demand. Recent empirical research on the context of MSMEs in Indonesia shows a positive relationship between accounting management practices (simple budgeting, cost recording, performance monitoring) and business sustainability indicators, including cash flow stability and ability to meet demand (Puryati et al., 2025).

Furthermore, the concept of sustainability management control system (SMCS) shows that management controls that incorporate sustainability goals (environmental, social, economic) not only improve non-financial performance but also strengthen the long-term sustainability of the company. The integration of sustainability aspects into SPM and inventory control (e.g. material efficiency, waste reduction, material quality control) helps MSMEs meet consumer and regulatory demands while lowering operational costs. Therefore, research that combines SPM, inventory control, and SWOT analysis to improve MSME sustainability is highly relevant and timely (Kurnianto & Tjahjadi, 2025).

Sago-based café MSMEs have great local economic potential because they promote regional commodities while supporting food diversification. However, in practice, many sago café MSMEs are still managed simply and have not been supported by an adequate management control system. Business management is generally still informal, without orderly financial planning, systematic transaction recording, and structured cost and inventory control. This condition causes business owners to have difficulty in monitoring business performance, determining the cost of goods correctly, and making data-based business decisions.

In addition, sago café MSMEs also face various internal and external challenges, such as limited capital, weak human resource management, fluctuations in the supply of sago raw materials, and increasingly fierce competition in culinary businesses. On the other hand, the market opportunity for sago-based products

is actually quite large, both in terms of local culinary trends and support for local food products. However, without a comprehensive mapping of business conditions, this potential has not been utilized optimally. Therefore, an analysis is needed that is able to systematically identify business strengths, weaknesses, opportunities, and threats through a SWOT approach.

The community service program carried out at Sasagu Cafe, Jayapura City, aims to encourage MSMEs in Jayapura City in terms of Sasagu Cafes that have sago-based products in Jayapura City can manage their businesses by implementing a management control system and adequate management accounting practices, especially in terms of inventory control and finance, as well as SWOT analysis, so as to support the sustainability of local food-free businesses in Jayapura City.

II. RESULT AND DISCUSSION

2.1 Method

The Assistance Activity for the Implementation of the Management Control System for Sago-Based Café MSMEs through SWOT Analysis to Improve Business Sustainability in Jayapura City took place on Saturday, May 30, 2026 at 09.00 WIT - Completed with a duration of 3 hours or 180 minutes. The activity took place offline with direct face-to-face. A few days before the activity, a notification letter was submitted to the Café Owner to be able to facilitate Community Service activities. Participants in this activity were Café Owners and their Employees, which were recorded as many as 10 people.

This mentoring method in community service activities is carried out through several stages that are systematically designed to assist Sasagu Cafe MSMEs in improving the implementation of the management control system. The first stage is mentoring and education, where the service team provides material on the basic concept of the management control system for MSMEs, controlling the supply of sago raw materials, simple financial recording that is easy to implement, SWOT analysis, and identifying various weaknesses and obstacles that can affect business sustainability. This activity aims to increase the understanding and capacity of business managers in managing businesses in a more effective and structured manner.

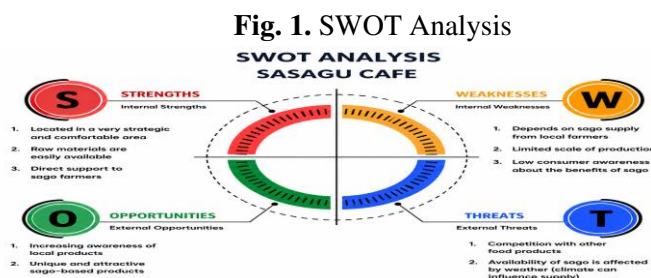
The second stage is problem identification, which is carried out through field observation and direct interviews with business owners. At this stage, the service team identifies existing conditions related to the management control system implemented, raw material inventory management, and financial recording mechanisms that have been carried out by partners. The information obtained then becomes the basis for determining the need for assistance in accordance with business conditions.

Furthermore, at the problem analysis stage, the service team conducted a study of observation and interview data to identify various main obstacles faced by partners. The results of the analysis show that there are several problems, such as weaknesses in inventory recording, the lack of clear authorization procedures, and the lack of a structured division of tasks and responsibilities in business management.

Tahap berikutnya adalah praktik atau implementasi, yaitu pendampingan secara langsung kepada mitra dalam menerapkan sistem pengendalian yang telah dirancang. At this stage, partners are guided to use a more systematic inventory recording format, implement simple task divisions according to their respective functions, and record daily income and expenses in a more orderly manner. Through this activity, it is hoped that business actors can understand and implement a more effective management control system to support the improvement of the performance and sustainability of sago-based businesses.

2.2 Discussion

SWOT Analysis



Based on the SWOT Analysis of Kafe Sasagu, it can be concluded that this business has considerable potential to develop as a local Papuan food-based MSME. However, there are several challenges that need to be managed through the implementation of a better management control system. The following is an in-depth discussion of each SWOT component.

1. Strengths

a. Located in a very strategic and comfortable area

Business location is one of the important factors in the success of a culinary business. Sasagu Cafe is located in the Dok II Jayapura area which is easily accessible to the public and tourists. A strategic location provides benefits in the form of high opportunities for customer visits, increasing business visibility, and expanding market reach. From the perspective of the management control system, strategic locations can be used to increase sales targets through optimal management of promotions and customer service.

b. Raw materials are easy to obtain

Sago is a local commodity that is widely available in Papua. The availability of raw materials that are relatively easy to obtain provides advantages in maintaining production continuity and reducing dependence on imported raw materials.

This advantage allows Sasagu Cafe to maintain the stability of production costs and maintain consistent product quality.

c. Direct support to sago farmers

Cafe Sasagu not only functions as a business unit, but also becomes part of the local economic chain through partnerships with sago farmers. This relationship creates social and economic value that can improve the image of the business as an MSME that supports the empowerment of local communities.

This condition can be a competitive advantage because currently consumers are increasingly paying attention to the sustainability aspect and the social impact of the products they consume.

2. Weaknesses

a. Depends on the supply of sago from local farmers

While the availability of sago is a strength, the high dependence on certain suppliers is also a weakness. If there is a harvest disruption, bad weather, or distribution constraints, the production process can be disrupted. From a management control perspective, this condition indicates the need for a better inventory control strategy, such as: increasing the number of alternative suppliers, compiling safety stocks, and making periodic planning for raw material needs.

b. Limited production scale

Sasagu Cafe is still managed on an MSME scale so that the production capacity and resources owned are still limited. These limitations can hinder the ability of businesses to meet increasing market demand. In addition, the lack of a formal organizational structure causes the effectiveness of business management to not be maximized.

c. Lack of consumer awareness about the benefits of sago

Some people still consider sago as a traditional food that is less attractive than wheat or rice-based products. This condition causes the sago product market to not develop optimally. This shows the need for market education strategies through social media, local product campaigns, and promotion about the health benefits of sago.

3. Opportunities

a. Increased awareness of local products

Currently, there is a trend of increasing consumption of local products and healthy traditional food-based products. People are starting to look for food alternatives that are more natural, nutritious, and support the local economy. This condition provides a great opportunity for Sasagu Cafe to expand market share and increase sales.

b. Unique and interesting products

Sagina-based products are still relatively rare compared to other culinary products. This uniqueness can be a special attraction for consumers and tourists who want to try Papuan specialties. Sasagu Cafe has the opportunity to develop product innovations such as: Boba sago, Sago-based cakes, sago noodles, sago

cookies, and Papuan souvenir products. By diversifying products, businesses can increase revenue while reducing the risk of dependence on one type of product.

4. Threats

a. Competition with other food products

The culinary industry has a high level of competition. Consumers have many choices of food and beverages so Cafe Sasagu must be able to maintain product quality and provide added value that is different from competitors. Competition does not only come from fellow MSMEs but also from modern restaurants and national franchises that have stronger capital and marketing strategies.

b. The availability of sago is influenced by weather factors

Changes in weather and environmental conditions can affect sago production. When the supply of raw materials decreases, production costs can increase and disrupt business stability. This threat shows the importance of implementing risk management in the business control system.

Fig. 2. Documentation of Service Activities



Implementation of the Management Control System

The community service activities carried out at MSMEs at Sasagu Cafe MSMEs, Jayapura City, aim to identify the condition of the management control system that is implemented and provide solutions in order to increase the effectiveness of business management and the sustainability of sago-based businesses. Based on the results of observations, interviews, and mentoring carried out, it was found that Sasagu Cafe MSMEs already have management control practices in the operational aspects, but there are still some weaknesses in the financial, business planning, and organizational control aspects.

In the operational aspect, Kafe Sasagu has implemented inventory control through the Reorder Point (ROP) method, which is reordering when inventory reaches a certain limit. In addition, business owners have considered the quality of raw materials and the timeliness of delivery in choosing suppliers. Each accepted raw material is also inspected first before being used in the production process. This practice shows that business actors have an awareness of the importance of inventory control to maintain the smooth production process and the quality of the products produced.

Nevertheless, the service team found several problems that had the potential to hinder business development. The first problem is the lack of a formal and well-documented organizational structure. The business is still carried out in the form of a community so that the division of duties and responsibilities is carried out based on the agreement between members. This condition causes the planning, implementation, and supervision functions to not be clearly separated, which has the potential to cause overlap of work and weak internal control mechanisms.

To overcome these problems, the service team provides assistance in the preparation of a simple organizational structure that adjusts to the scale of the business. The organizational structure contains a clear division of functions between the business owner, the finance part, the operational part, and the marketing part. With a clear division of duties, it is hoped that the decision-making, coordination, and supervision process can run more effectively and accountably.

The second problem is related to the financial aspect. The results of the service show that the transaction recording system and financial management are still carried out manually. Income recording is carried out every night after the café's operations end, but it is not yet supported by a standardized documentation system. In addition, the authorization system and transaction recording procedures have not been implemented optimally. This condition has the potential to cause recording errors, difficulties in evaluating business performance, and limited information in business decision-making.

As a solution, the service team provides training and assistance regarding the importance of systematic and accountable financial records. Business actors are introduced to a simple recording format that includes recording sales, purchasing raw materials, operating costs, and profit and loss calculations. In addition, the team also recommends the use of digital-based financial recording applications that are easy for MSMEs to improve the efficiency and accuracy of financial recording.

The third problem is the lack of an integrated management control system as the basis for business planning and development. This can be seen from the lack of standard operating procedures (SOPs), the absence of measurable business performance indicators, and limited evaluation of internal and external factors that affect the business. These conditions can hinder the ability of businesses to respond to changes in the business environment and market competition.

To answer these problems, the service team applied SWOT analysis as a tool to map the internal and external conditions of MSMEs. The results of the analysis show that Sasagu Cafe has strengths in the form of distinctive and unique sago-based products, partnership relationships with local sago farmers, strategic business locations, and the use of social media as a means of promotion. On the other hand, the weaknesses found include the absence of a formal organizational structure, a manual financial recording system, limited human resources, and the unavailability of documented business SOPs.

From the external side, the opportunities that Kafe Sasagu has are quite large due to the increasing public interest in local food products and the support of various government programs for the development of MSMEs. However, there are several threats that need to be anticipated, such as increasing competition in culinary businesses, changes in consumer preferences, and instability in the supply of raw materials. Based on the results of the analysis, the service team provides recommendations for business development strategies that focus on strengthening the management system, improving product quality, digitizing business management, and expanding marketing through digital platforms.

In addition, the results of the service also show that limited human resources are one of the factors that affect the effectiveness of the implementation of the management control system. The business is still managed by community members without permanent employees so the business management capacity is still limited. Therefore, the service team provides recommendations for increasing the capacity of human resources through business management training, financial management, customer service, and digital marketing.

The results of the assistance show that the implementation of the Management Control System (SPM) in Sasagu Cafe MSMEs needs to be strengthened to support business sustainability. A structured control system can help businesses standardize operational processes, clarify the division of duties and responsibilities, and provide the information needed in the supervision and decision-making process. In the

inventory aspect, effective control through raw material procurement planning, reorder point, and accurate stock recording can reduce the risk of shortage or excess inventory. These conditions not only help maintain a smooth production and sales process, but also increase operational cost efficiency. Thus, the implementation of a good management control system and inventory control is an important factor in improving business performance and strengthening the sustainability of sago-based MSMEs (Teguh et al., 2023).

Overall, this service activity succeeded in identifying various problems in the implementation of the management control system in Sasagu Cafe MSMEs and providing solutions that are in accordance with business needs. The implementation of recommendations in the form of the preparation of organizational structures, improvement of the financial recording system, the implementation of SWOT analysis, and strengthening the capacity of human resources is expected to increase the effectiveness of business management, strengthen competitiveness, and support the sustainability of sago-based MSMEs in Jayapura City.

Based on the results of observations and assistance carried out during community service activities, several obstacles were found that affected the effectiveness of the implementation of the management control system in Cafe Sasagu MSMEs. These obstacles not only have an impact on business operational aspects, but also affect the sustainability and competitiveness of the business in the long term.

One of the main obstacles faced is limited market access. As a business that relies on sago raw materials from local farmers in Papua, Sasagu Cafe still faces challenges in obtaining a consistent supply of raw materials. Sago farmers often experience difficulties in distributing their crops due to limited transportation infrastructure and challenging geographical conditions in Papua. The relatively long distance between regions and high transportation costs cause the distribution process to be less efficient. This condition has the potential to interfere with inventory planning and smooth production, so that the inventory control system implemented is less than optimal. If the supply of raw materials is disrupted, the business's ability to meet customer demand will also decrease and have an impact on business sustainability.

The next obstacle is the high competition with import-based food products and other substitution products. Wheat flour products and various processed foods based on wheat or rice are generally easier to find on the market at relatively lower prices. This condition causes sago-based products to face challenges in expanding market share. From the perspective of the management control system, the competition requires business actors to have more effective planning, marketing, and cost control strategies. However, limited resources and a simple management system cause the ability of businesses to respond to market competition is not optimal. As a result, the opportunity to increase sales volume and expand the market is still not being utilized to the fullest.

In addition, low public awareness of the benefits and advantages of sago is also an obstacle that affects business sustainability. Although sago has various health benefits, such as low gluten content and high cultural value as a local Papuan food, most people are still more familiar with rice and wheat-based food products. The lack of education and promotion about the benefits of sago has caused market demand for sago-based products to not have developed optimally. This condition shows that the management control system in the aspects of marketing and market development still needs to be strengthened. Without a planned and sustainable marketing strategy, businesses will have difficulty increasing the number of customers and building consumer loyalty.

These three obstacles show that the sustainability of Kafe Sasagu MSMEs is not only influenced by internal factors such as financial records, inventory management, and organizational structure, but also by external factors that are beyond the direct control of business actors. Therefore, through community service activities, the team provides recommendations in the form of strengthening the management control system which includes more structured inventory planning, developing a network of suppliers and business partners, optimizing digital marketing, and increasing education to the public about the benefits and advantages of sago-based products. With these efforts, it is hoped that Sasagu Cafe MSMEs will be able to increase competitiveness, expand market access, and maintain business sustainability in the long term.

III. CONCLUSION

Community Service Activities (PKM) carried out at MSMEs at Sasagu Cafe in Jayapura City show that sago-based businesses have great potential to develop as a sustainable culinary business. The main advantage of Sasagu Cafe lies in the use of sago as a local raw material typical of Papua which has economic, social, cultural, and health value. The uniqueness of the products offered is one of the strengths that is able to distinguish Sasagu Cafe from other culinary businesses while supporting efforts to preserve local food.

The results of the mentoring show that the management control system implemented by Sasagu Cafe is still simple and has not been optimally structured. Several aspects of control, such as inventory management, operational supervision, and division of tasks, have been implemented, but various obstacles are still found, including the absence of a formal organizational structure, financial recording that is still carried out manually, limited human resources, and the lack of well-documented operational procedures. In addition, external factors such as limited market access, competition with substitute food products, and low levels of public awareness of the benefits of sago also affect business sustainability.

Through mentoring activities, Sasagu Cafe MSMEs gain an understanding of the importance of implementing a management control system that includes business planning, inventory control, financial management, division of tasks and responsibilities, and evaluation of the business environment through SWOT analysis. The results of the analysis show that this business has a great opportunity to grow if it is able to take advantage of its strengths and overcome various weaknesses that still exist.

Thus, the implementation of a more structured management control system, supported by strengthening human resource capacity, digitizing financial records, preparing organizational structures, and optimizing marketing strategies, is expected to increase the effectiveness of business management, strengthen competitiveness, and support the sustainability of Kafe Sasagu MSMEs as one of the local food-based business actors in Jayapura City.

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