



**@is The Best :**  
**Accounting Information Systems and  
Information Technology Business Enterprise**  
Volume 9, Issue 1 (2024) Pages 76-90  
ISSN: 2252-9853 (Print) | ISSN: 2656-808X (Online)  
<https://ojs.unikom.ac.id/index.php/aisthebest/index>

Accredited Ranking 4<sup>th</sup>, SK Number: 105/E/KPT/2022  
DOI: <https://doi.org/10.34010/aisthebest.v9i1.14377>

## Digital Strategy and Design-Marketing of Manufacturing Business Startup: Case Study on Air Purifying Acoustic Bamboo Panels

**Arkananta Bhaskara<sup>1</sup>, Supriyati<sup>2</sup>, Fajar Assidik<sup>3</sup>, Muhammad Rizalulhaq<sup>4</sup>,  
Fani Annisa Rahmawati<sup>5</sup>, Pharadnya Dewi Pharamita<sup>6</sup>, Ramadhan S. Bahri<sup>7</sup>**

<sup>1,2,3,4,5,6,7</sup> Universitas Komputer Indonesia, Dipati Ukur Street No.112-116, Lebakgede, Coblong, Bandung City,  
Indonesia, 40132

Email: [arkanantabhaskara@gmail.com](mailto:arkanantabhaskara@gmail.com)

---

### ABSTRACT

With the advancement of technology, startups, and small businesses are required to complete manual and inefficient work with advanced technology to achieve better performance. Work that is done manually must be further improved by using a computerized system. However, not all startups can utilize the development of information technology properly. This study aims to design a business development strategy for digitalization-based start-up companies in the fields of marketing and business strategy, with a focus on readiness to compete in the global market through online channels, as well as customer churn management to maintain loyalty and increase retention in the face of competitive market dynamics. The research method used is an experimental research method, with the unit of analysis on the startup of the Panel Bambu Akustik Pembersih Udara. The research data includes primary data from the company's sales reports and secondary data from scientific publications, journals, proceedings, and related regulations. The results of this study are in the form of a digital business strategy design that includes marketing design through the company's website, functioning as a business profile and transaction platform. This design is expected to guide companies in effectively accessing the global market. The implementation of the results of this study is expected to help manufacturing startups such as Air Purifying Acoustic Bamboo Panels compete in the international market through an integrated and effective online strategy. With the application, users can more easily spread product promotions and consumers can easily find out information about the product, from explanations to ordering.

---

**Keywords:** Digital Strategy, Design-Marketing, Manufacturing, Business Startup, Air Purifying

---

### Introduction

In the twenty-first century, a lot of businesses are moving beyond traditional calculations and analysis. This is true for startups, which are small businesses. These companies seek something different after realizing how similar many of these procedures are. They can develop in a highly lucrative niche industry without needing to invest a lot of money. Creating novel goods or services that consumers adore right away. Because of this concept, a large number of these businesses have entered the design industry. Although this industry has historically been recognized for its products' visual appeal, its primary objective is to maximize human well-being. This allows the use of various approaches, instruments, and strategies that can be used in the different phases of the innovation process to increase the number of new products and services. The design process allows businesses to view the situation from a fresh angle. As a result, startups are not only driven by the marketing of new technologies but also driven by new meanings to promote their products and services. Consumers now not only buy products for aesthetic reasons but also consider benefits, social, cultural, and emotional [1].

Indonesia currently has 2,647 startups [2]. This number makes Indonesia the country with the sixth largest number of startups in the world, after the United States, India, England, Canada, and Australia. Startups in Indonesia have great potential to contribute to economic growth. The

estimated contribution is around 4.6 percent of Indonesia's Gross Domestic Product (GDP) [2]. The start-up company that is the unit of analysis in this study is the Acoustic Bamboo Panel Air Purifier. This business is engaged in the production of room air purifiers to filter polluted air from outside into the room. This business was initiated because indoor air pollution, especially in homes, is very dangerous for human health because in general people spend more time doing activities inside the house so the house becomes very important as a microenvironment related to the risk of air pollution. In developed countries, it is estimated that the annual death rate due to indoor air pollution in homes is 67% in rural areas and 23% in urban areas, while in developing countries the death rate related to indoor air pollution in urban areas is 9% and in rural areas is 1%, of the total deaths [3].

With the development of the era of globalization, information technology is increasingly developing, which is utilized by many businesses to develop their business by using information systems in every daily business activity, which touches almost all levels of society throughout the world. Most companies have shifted from manual goods and services sales systems to online sales systems, which are the spearhead of their business operations. For business actors, the ability to adapt and innovate with a digital approach is a necessity. This transition is also known as disruption. In the business world, this disruption has become a word that is often heard and a topic of discussion. The term "digital disruption" refers to anything that disrupts the stability of conventional businesses in the digital era. Bill Gates once said: "If your business is not on the Internet, then your business will be out of business". According to Bill Gates' statement, the internet and business are one another. Businesses or companies that do not use the Internet will not survive. The term "digital divide" can also mean "change." This is the initial stage for new businesses that often use the digital platform model [4]. Based on data from Google, Temasek, and Bain & Company, the value of the digital economy is estimated to reach US\$ 146 billion or Rp. 2100 trillion in 2025.

Based on the explanation above, a good business strategy objective is needed to be able to survive in the current digital business era. To survive in the digital business era, companies need to set specific, relevant, and measurable business strategy goals by understanding digital challenges and opportunities through situational analysis such as SWOT. The strategy should include operational digitalization, marketing transformation, and technology-based product innovation such as AI, big data, or cloud computing. A clear digital vision must be followed by human resource development through digital training and recruitment of technology talents. In addition, collaboration with technology partners can accelerate strategy implementation. Periodic evaluation with data analytics is key to adjusting direction to stay relevant to market changes. The objective of a business strategy is a way chosen by management to optimize long-term value [5]. Furthermore, a business strategy is a management plan in a company and business unit to achieve goals [6]. Business strategy is based on 3 fundamental issues, namely entrepreneurial, technological, and administrative issues. Entrepreneurial issues relate to which products to develop and which markets to penetrate [7].

The strategy for maximizing efficiency was the most frequently used in the simulations in the papers analyzed by Jonsdottir, etc [8]. From the research, we learn that efficiency-focused models provide important lessons for all types of businesses because they emphasize process improvement. Game-based learning creates a fun, competitive environment that supports the development of critical thinking, reasoning, and communication skills. Performance management-themed simulations also help understand the difference between short-term and long-term capability development, and the importance of balancing the two in a competitive marketplace. In a study of business model innovation in established companies, balanced model renewal improved performance while maintaining management control. It also strengthened the company's openness to innovation, resource availability, and capabilities, although the benefits of this approach may not

be apparent until later [8]. Accounting is the communication of a company's financial data. Similar to a common language, accounting similarly uses symbols to convey information. The use of these symbols is governed by certain guidelines [9].

Traditional businesses must use the Internet platform with the emergence of "Internet +" e-commerce to open up new markets and profit growth points, and online businesses drive the rapid growth of the network retail market. Due to the development and advancement of network technology and social information, it has a great impact on customers' lives. As the Internet retail business expands, competition in the industry increases. Due to the high churn rate in the e-commerce industry, business owners must find ways to reduce their customer churn. With the necessary data and analysis, future trading trends can be predicted because customer behavior can be predicted. Business owners can find customers who may be lost and carry out the necessary pre-control to reduce the number of lost customers [10].

The application of e-commerce business allows us to determine customer churn metrics based on product features so that customer loss trends can be identified and effective retention strategies can be created. Figure 1 shows an overview of customer churn management. One of the characteristics of churn in non-contractual relationships is customers who shop online. Customer failure in online shopping is divided into two categories, namely permanent failure and temporary disruption, depending on the duration of customer disengagement from the transaction.

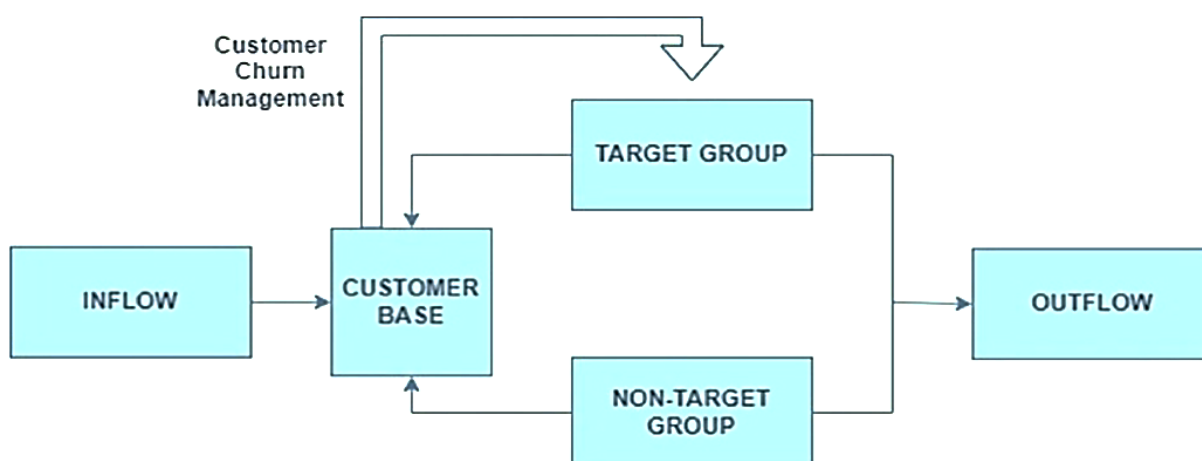


Figure 1. Churn management model [10]

Periodic loss: Periodic loss usually has the main characteristic that the client does not purchase the company's goods or services for a certain period. This type of customer may not have the ability to purchase the company's products within a certain period. The customer may still receive the company's services, which means they cannot purchase the company's products within a certain period. The customer can purchase the company's goods or services after the deadline has expired, but that does not mean they are helpless. Total loss: The term "permanent loss" refers to a customer who decides not to purchase a company's goods or services again. E-commerce companies will not delete a customer's account, even if the customer is no longer interested. If a customer uses their account for a long time, the company cannot know whether the account is permanently lost. When all clients are lost, it is called permanent loss. This can happen for a variety of reasons, such as a change in the business development process that makes the product no longer needed, or a change in consumer buying habits that have changed.

This study aims to design a business development strategy for digitalization-based start-up companies in the fields of marketing and business strategy, with a focus on readiness to compete

in the global market through online channels, as well as customer churn management to maintain loyalty and increase retention in the face of competitive market dynamics.

## Method

The research method used is a descriptive and exploratory method, with the unit of analysis at the manufacturing startup Panel Bambu Akustik Pembersih Udara. The research data includes primary data from the company's sales reports and secondary data from scientific publications, journals, proceedings, and related regulations. Figure 2 shows the research flow in this study.

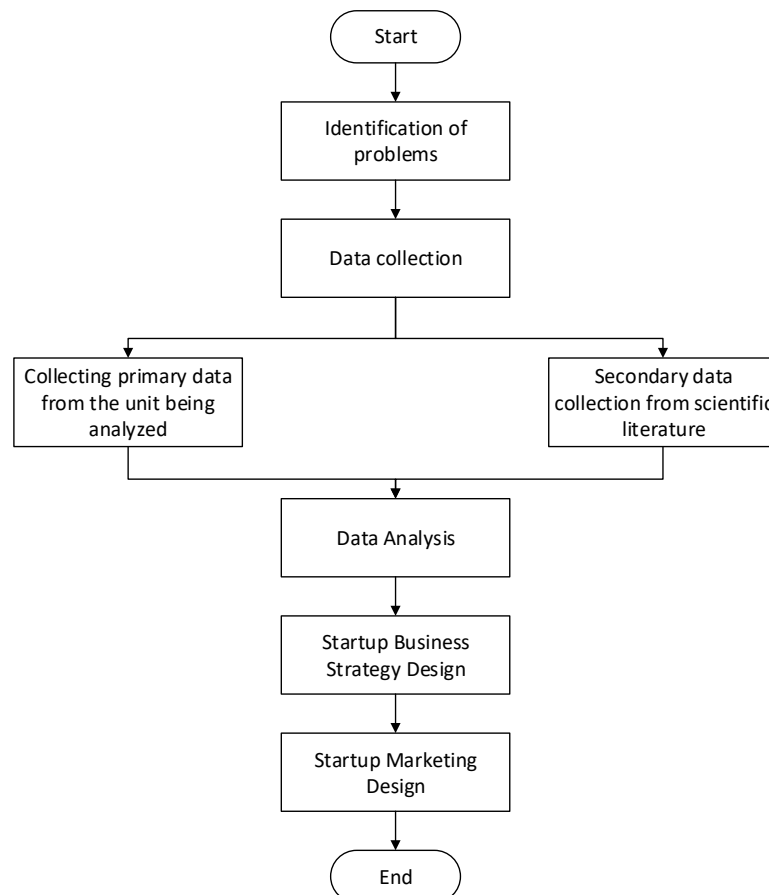


Figure 2. Research Flow

1. **Problem Identification**, this stage aims to determine the main problems or challenges faced by the business. Researchers dig deeper to understand the root causes that may be related to declining sales, changes in consumer behavior, market competition, or operational efficiency. Methods used include interviews, focus groups, or financial statement analysis.
2. **Data Collection**, Once the problem is identified, relevant data is collected to provide deeper insights. Data can be Primary data: Interviews, and observations. Secondary data: Market research reports, industry trends, historical company data, and literature reviews.
3. **Data Analysis**, the collected data is analyzed to find relevant patterns, trends, or anomalies. The analysis method used is SWOT analysis.
4. **Business Strategy Design**, based on findings from data analysis, business strategies are designed to address problems and achieve company goals.

5. **Business Marketing Design**, marketing strategies are developed to support the implementation of business strategies. The focus is on reaching and influencing target markets effectively.

## Results and Discussion

### 1. Results

#### A. Data Collected

The data collected from the analysis unit is related to sales data, customer data, and financial reports. From the collected data, cleaning is carried out to filter data that can be used for research purposes and data that is not used. In addition to primary data, data, and information are also collected from secondary sources, namely scientific journals, proceedings, books, government regulations, and scientific news.

#### B. Data Analysis

The data that has been collected and cleaned is then analyzed. Data analysis is done by looking at sales trends and customer characteristics. Also compiling a strategy practice based on secondary data from scientific journals, and proceedings as a foundation and from books, and regulations as technical.

#### C. Business Strategy Design

Before designing a business strategy, it is important to know the strengths and weaknesses of a business. Based on the observations made, table 1 displays the strengths and weaknesses and the strategies used to utilize strengths and minimize losses from weaknesses.

Table 1. SWOT Strategies

	Opportunities	Threat
	1) The decreasing quality of air in urban areas	There are similar products but without the added benefits of an air purifier.
	2) The dominance of activities at home compared to activities outside	
Strength	Strength-Opportunities Strategy	Strengths-Threats Strategy
The resulting product is a multifunctional room decoration medium.	Conduct efficient and targeted promotions according to market focus and opportunities.	Emphasize good product quality.
Weakness	Weakness-Opportunities Strategy	Weakness-Threat Strategy
Lack of experience in building a business-based venture	Attending seminars, workshops, or events that can improve hard skills in the business field	Improving cooperation with various parties to improve product quality.

After knowing the strengths and weaknesses that are owned, as well as the SWOT strategy that has been mapped above, further business experts reveal that every business needs to have a plan and description of its business. One of the tools in describing the business used in this study

is the business model canvas. Customers, Value, Infrastructure, and Finances are the four areas of the Business Model Canvas that are also applicable to startups [11].

### 1) Customers

- a. **Customer segments.** This section lists the clients that the company aims to service. Even if you might want a big clientele, concentrate on who will purchase your goods first. Demographics, geography, social class, financial class, personalities, and other factors can all be used to segment your customer base.
- b. **Channels.** In what way do you present your value offer to clients? How will you meet with them and explain your proposal to them? Where are your clients? The channel, such as social media, email marketing, networking, etc., is a communication route that connects a community to the company.
- c. **Customer Relationships** are defined by how a company communicates with its clients. What sort of connection do you hope to establish with your client? Is it community-focused, automated, transactional, personal, or self-service? How will the company attract new clients, retain existing clients who buy from or use its services, and increase revenue from existing clients? Figure 3 describes the characteristics of electronic objects/customers.

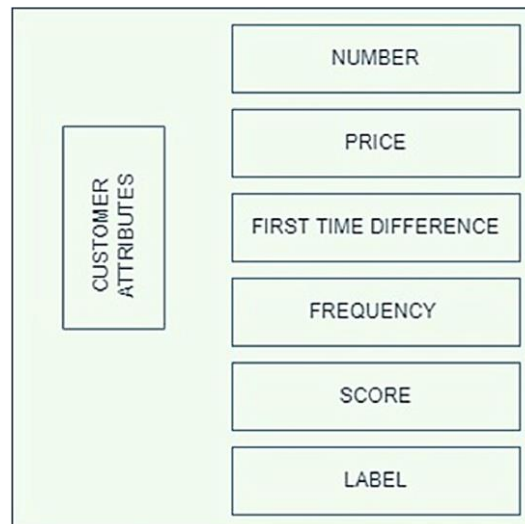


Figure 3. Attributes for customer [10]

### 2) Value

A company's key concept is what sets it apart from its rivals. Newness, performance, customization, "getting the job done," design, brand/status, affordability, cost reduction, risk reduction, accessibility, and convenience/usability are some of the components that make up the value proposition.

### 3) Infrastructure

- a. **Key activities.** What steps does your company take to fulfill the value proposition for your clients? Consulting, designing, web programming, baking, and driving are a few examples.
- b. **Key resources.** You require these items to carry out your business operations. They consist of, among other things, office space, computers, hosting, people, internet access, and electricity.
- c. **Key partners.** You can get assistance from these members of your network. Key partners are outside businesses that you might require to conduct business.



#### 4) Finances

- a. **Cost structure.** How much does your business cost? Which essential resources or activities cost the most? What is your company's organizational structure? Is it motivated by value or cost? How are your costs structured? Do they have variable or fixed costs? Does operating a business come with extra expenses? These may consist of expenses for legal counsel, insurance, etc.
- b. **Revenue streams.** How does your business generate revenue? How much are your clients willing to spend? There are numerous income models to choose from [11]:
  - (1) Pay per product
  - (2) Fee for service
  - (3) Fixed-rate
  - (4) Subscription
  - (5) Dividends
  - (6) Referral feeds
  - (7) Equity gain

#### D. Marketing Strategy Design

Figure 4 and Figure 5 show the differences between the current marketing methods and the flow design implemented with digitalization.

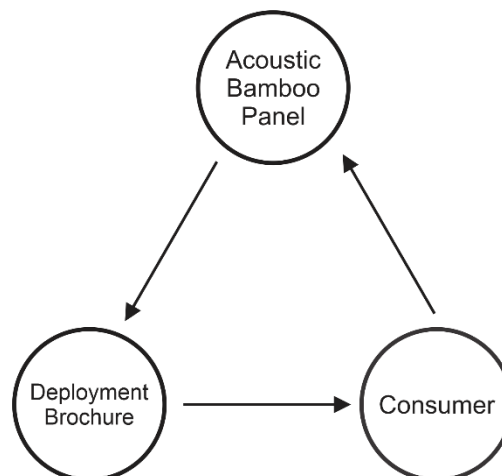


Figure 4. Manual System Business Process

One idea for business empowerment in the current era of information technology is through the creation of web-based marketing materials and the use of social media. After researching, analyzing, and identifying the problems above, it can be concluded that there is a need for information materials to advertise and sell website-based products on these products more efficiently and effectively and make it easier for consumers or visitors to find Air Purifier Acoustic Bamboo Panel products. Manual System Business Processes can be seen in the chart Figure 4.

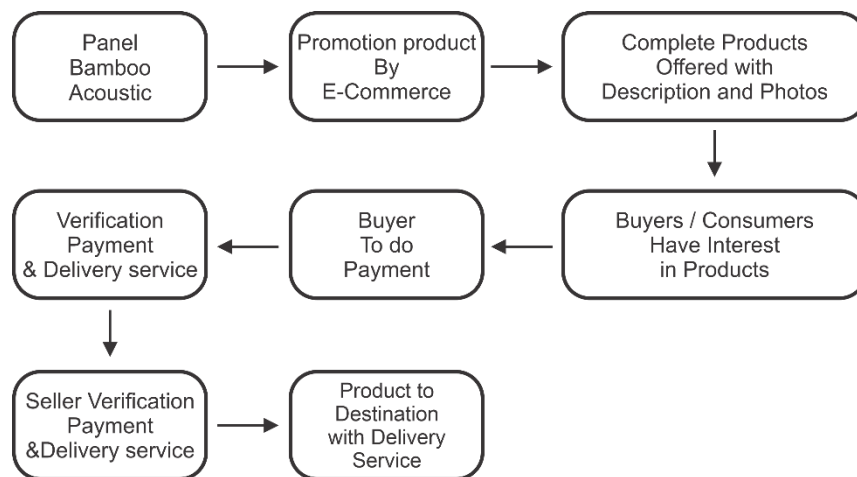


Figure 5. Digital Business Process (E-Commerce)

The main function of the sales system with an e-commerce system is that it can promote the profile of the Air Purifier Acoustic Bamboo Panel being formed, the payment system via bank transfer via account number, there is a way to order products and delivery services, containing a display case for the products to be sold. Business Processes in a Digital System (E-Commerce) can be seen in the chart Figure 5. This study uses a website developer application, namely Wix. This application is used because it has many features and makes it easier for a business to build a good website without the need for complicated coding.

Table 2. Some Menus and Features within the Wix Administrator Page

Menu Extension	Function
Site	There are other features in it such as a user menu, media manager, global configuration, and control panel.
Content	Features that accommodate commands regarding regulations on content
Component	Contains features to manage web parts such as Banners, News, Contacts, Pools, Search, Feeds and web links
Extension	Contains several commands to install/uninstall some components and modules
Menu	There are several commands related to the Wix webpage.
Tool	There are other features in it such as writing messages, reading messages, checking in, cleaning cache, and global.

System requirements analysis solves application system requirements, users will benefit from this application can use a web-based sales information system (e-commerce). By using Wix to sell Air Purifying Acoustic Bamboo Panel products, only by searching on the internet consumers can access the Air Purifying Acoustic Bamboo Panel website (URL: <https://panelbambuakustik.wixsite.com/beranda>). The website has 4 main menu sites including:

- 1) Home, namely the home page of the website (Figure 6).
- 2) Shop, a page containing a detailed product description (Figure 7).
- 3) About, a page containing a short description of the product Panel Bambu Akustik (Figure 8).
- 4) Contact, a page containing contact information, addresses, questions, and explanations regarding payments, product exchanges, and shipping expedition technicalities (Figure 9).



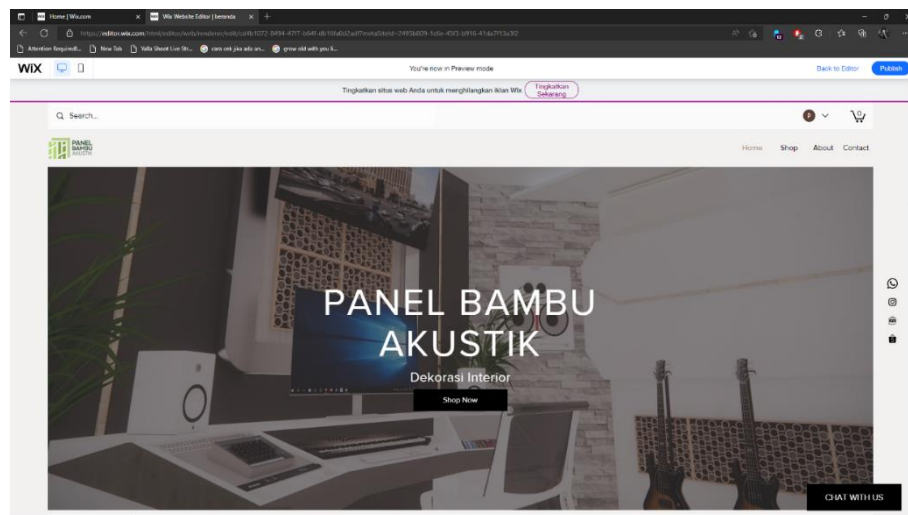


Figure 6. The home page of the website

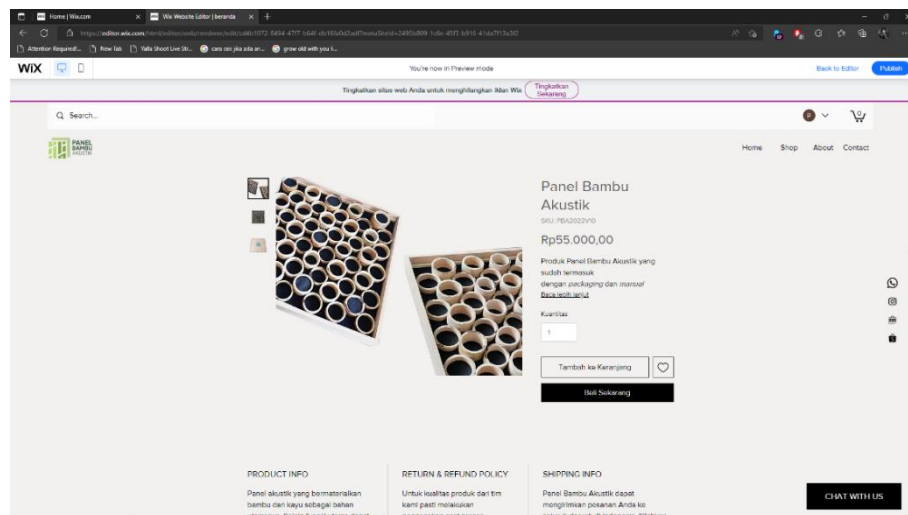


Figure 7. The Product Detail Page

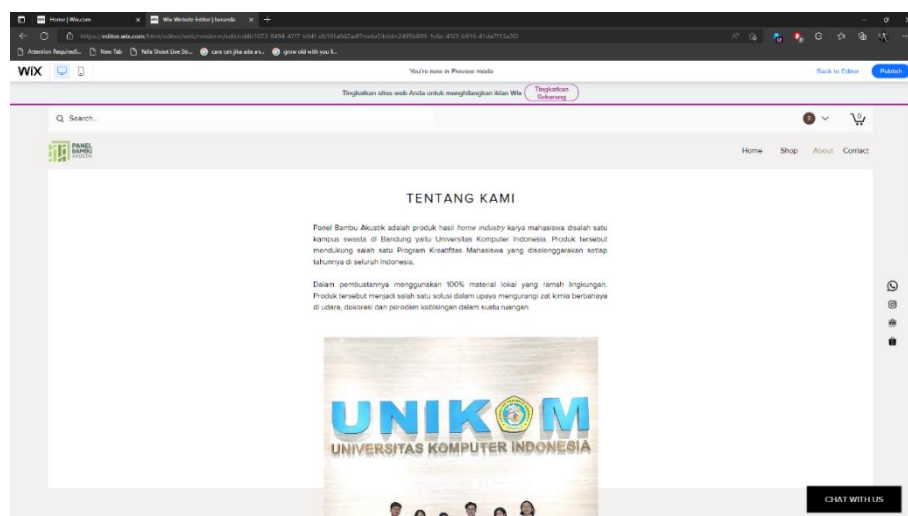


Figure 8. About the company

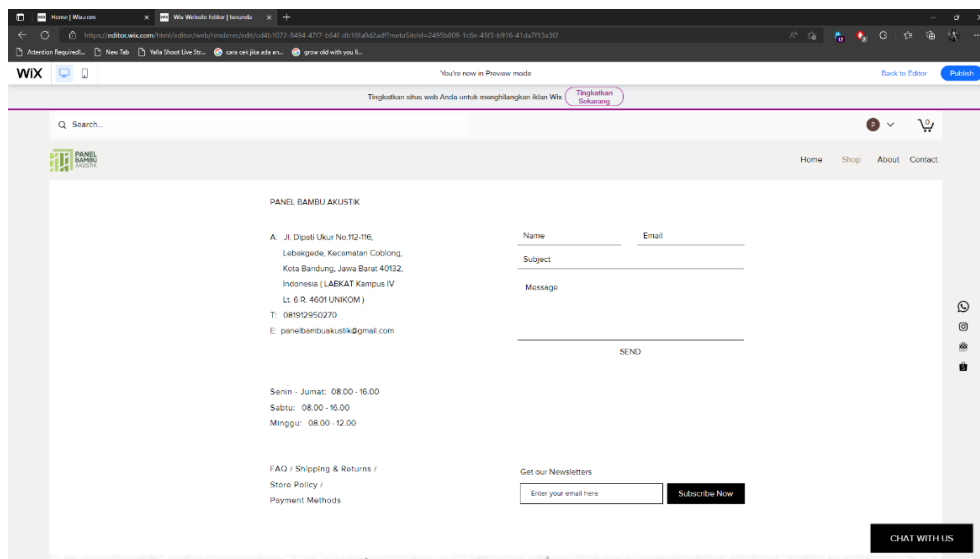


Figure 9. Contact

There are 2 sub-site menus on the contact page including:

- 1) Shipping & Returns, the page contains technical details regarding shipping expeditions and product returns, Figure 10.

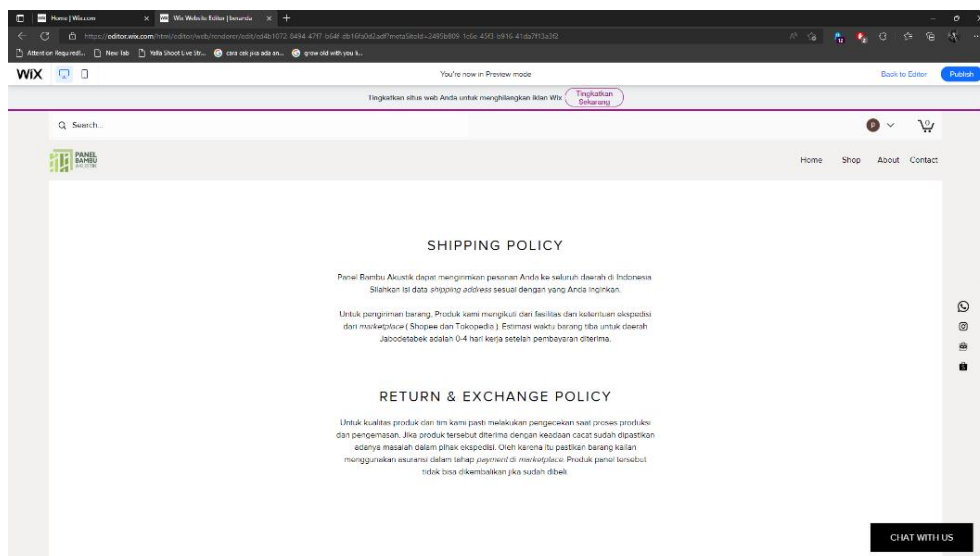


Figure 10. Shipping & Returns Page

- 2) Safety & Payment Methods, the page contains an explanation of the product packaging and payment methods, Figure 11.

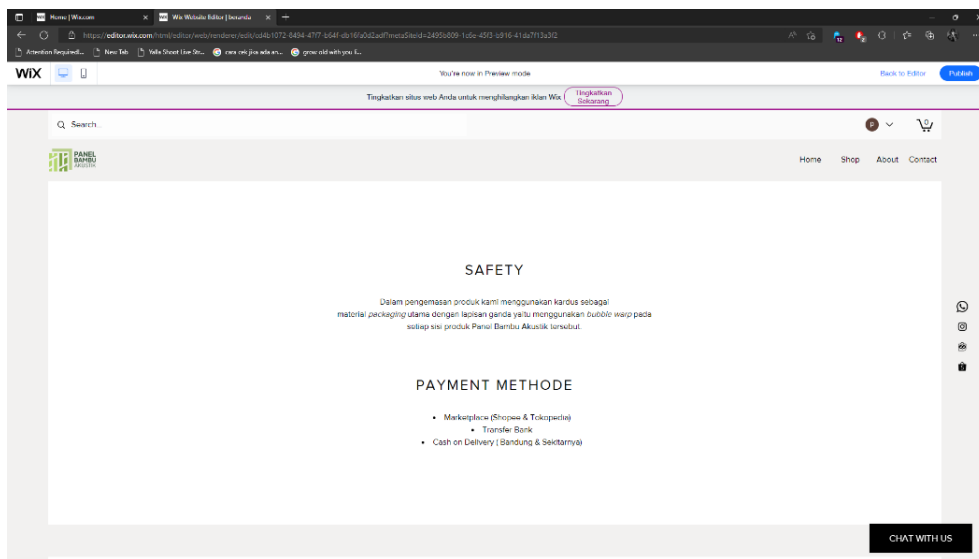


Figure 11. Safety & Payment Methods

The website has 4 menu links on the side, including WhatsApp, Instagram, Tokopedia, and Shopee. The link is used to make it easier for customers to connect with the company via various platforms.

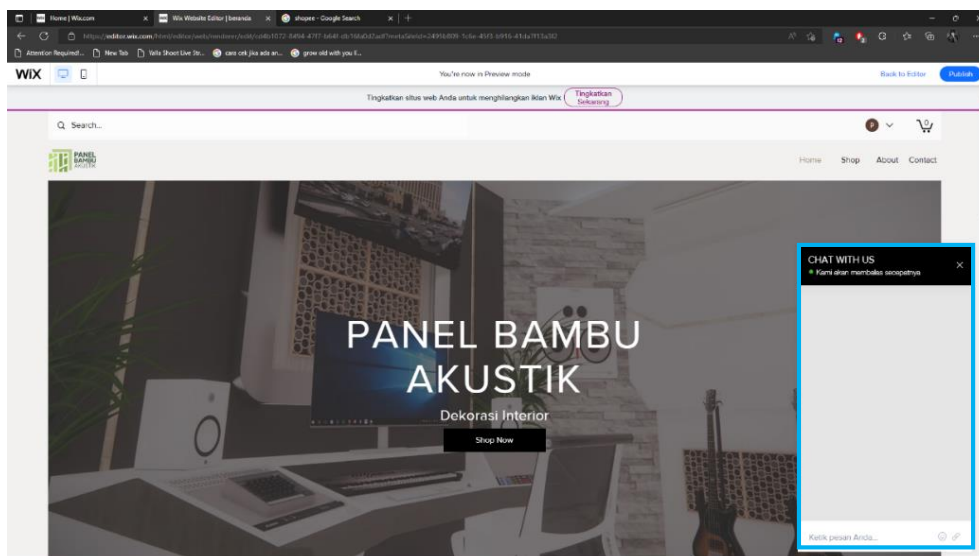


Figure 12. Chat with us menus

The website has a chat with us feature where users can ask directly about Acoustic Bamboo Panel products.

Table 3. Real-world applications of the Web-based market validation tool's recommendations for new companies [12]

Practical Implications	Description
Empowering startup founders	By providing startup founders with thorough information about their companies, the web-based market validation tool has real-world applications. The tool gives founders useful information that helps them make wise

Practical Implications	Description
with actionable insights	decisions when navigating their startup journeys by offering important insights and guidance generated from Startup Business Company Validation Methodology market validation data.
Cost-effective market validation	By tackling the problem of expensive and intricate market validation techniques, the web-based solution provides useful implications. The technology lowers the financial risks involved in starting new businesses in underdeveloped nations by enabling companies with limited resources to perform market validation through a more simplified and cost-effective method. Similar market validation platforms like ideacheck.io and proved. Co has pricey subscription rates, which can restrict its expansion in developing nations.
Facilitating decisionmaking	The study and development of web-based tools have useful ramifications for decision-making procedures. Startup founders and entrepreneurs can take more focused and targeted activities by using the application to gather and analyze data about their firm in four different dimensions: the customer, market, product, and business.
Supporting emerging economies	The study was carried out in the Philippines, and the practical consequences are also applicable to underdeveloped economies. It can help the startup ecosystem in emerging countries expand and develop by encouraging the use of the web-based market validation tool, which encourages entrepreneurship, innovation, and economic advancement through the usage and development of information systems.

## 2. Discussion

IS consists of integrated physical and non-physical components that convert financial data into the financial information required for external stakeholders and managerial decision-making [13]. IS is used by many startups to get extra data that helps owners make decisions. In the end, this improves the startup's overall performance, profitability, and efficiency [14]. Making the correct choices can help a business succeed. Providing account information is a crucial function of financial reports for startups to attain commercial success [15]. This situation undoubtedly calls for strong creativity from all areas of the business. Every business is likewise compelled to focus on enhancing its corporate culture. Consumer behavior changes as a result of technological advancements, and businesses may be impacted. Startups, particularly small organizations, require particular attention because, in reality, not all of them have a solid organizational culture that is adhered to by every department. If innovation is not a fundamental part of the organization's culture and norms, it will not become a routine activity. Although the benefits of innovation in business are fleeting and diminish as you lose the competition, it offers numerous contributions and benefits. The process of producing something with inherent value via time and effort, financial, psychological, and social risks, and earning a living and personal fulfillment is the essence of entrepreneurship [16].

An effective business plan is essential to raising a company's performance. Four essential elements of the business plan must be taken out to create the business strategy model: objectives, operational procedures, conditions, and measurements [17]. Because they are better positioned to take advantage of a wider range of market opportunities, companies that adopt proactive methods typically perform better than those that use defensive techniques (defenders and reactors) [18]. To improve performance, strategies must be adjusted to innovation [19] [20] [21]. Achieving competitive advantage by leveraging the company's unique internal resources. Innovation and

adaptation are the foundation of business performance, and startups that can create and implement business strategies that fit their internal resources (such as expertise, capital, technology, or networks) will be better able to maximize the potential of those resources, which will ultimately improve business performance because they can stay relevant and competitive amidst market dynamics, effective adoption. Startups can find and direct their resources to areas that produce the best results if they have the right strategy. Some examples of these areas include investing in technology, marketing, or developing new products. This smarter allocation of resources will improve the startup's overall performance [22].

If firms want to understand how their behavior is influenced by the external resources they rely on [23], they must pay attention to how they manage their dependence on external resources needed to operate and survive. Startups often own resources such as capital, technology, and market access. To reduce this dependence, an effective business plan can be created. For example, diversifying suppliers, building partnership networks, or developing internal resources can improve startup performance and reduce the risks associated with dependence on external resources. In addition, business strategies that are responsive to changes in regulation, technology, or consumer preferences can help startup manage their dependence and better retain their resources.

## Conclusion

In addition, this product can also dampen sound while being a room decoration, providing a comfortable room with good air quality and a calm atmosphere and giving an ethnic impression to the room. Our product is called the Air Purifying Acoustic Bamboo Panel. Unlike other air purifier products, the Air Purifying Acoustic Bamboo Panel does not use electricity and has a soundproofing system so that it can dampen noise. In its marketing, we use a direct selling system. This method is applied with the aim that the implementation of the production process can be carried out effectively. Direct selling is applied directly by the implementation team in marketing this product through the Acoustic Bamboo Panel social media. This activity has been carried out and has produced 50 panels. The development plan for the Air Purifying Acoustic Bamboo Panel is expected to be able to always innovate new products that continue to prioritize environmentally friendly concepts and increase business opportunities that can generate profits. An effective business plan and proactive strategy play a vital role in improving company performance by leveraging internal resources, adapting innovation, and reducing dependence on external resources. By directing resources to areas of greatest potential, such as technology, marketing, and product development, as well as building partnership networks and diversifying suppliers, startups can increase their competitiveness and resilience amidst market changes.

## Acknowledgment

The author would like to thank the Universitas Komputer Indonesia for providing insight and expertise that is very helpful in research.

## References

- [1] I. Moroni, A. Arruda, dan K. Araujo, "The Design and Technological Innovation: How to Understand the Growth of Startups Companies in Competitive Business Environment," *Procedia Manufacturing*, vol. 3, hal. 2199–2204, 2015, doi: <https://doi.org/10.1016/j.promfg.2015.07.361>.
- [2] A. Dwi, "Perusahaan Startup di Indonesia sedang Mengalami Tech Winter," *Radio Republik Indonesia*, 2024. [Daring]. Tersedia pada: <https://www.rri.co.id/bisnis/1052951/perusahaan-startup-di-indonesia-sedang-mengalami-tech-winter>. [Diakses: 07-Nov-2024].
- [3] Menteri Kesehatan Republik Indonesia, *Peraturan Menteri Kesehatan Republik Indonesia Nomor*



- 1077/MENKES/PER/V/2011 Tentang Pedoman Penyehatan Udara Dalam Ruang Rumah. Indonesia, 2011.
- [4] I. Avianti dan S. Syahrir, *Digital Governance Inovasi dengan Etika dan Integritas*, Cetakan Pe. Jakarta: PT. Kaptain Komunikasi Indonesia, 2020.
- [5] K. Favaro, E. Hirsh, dan K. Rangan, "Strategy: An Executive's Definition," *pwc publication*, 2012. [Daring]. Tersedia pada: <https://www.strategy-business.com/article/cs00002>. [Diakses: 13-Mei-2024].
- [6] A. Alkhafaji dan R. A. Nelson, *Strategic Management: Formulation, Implementation, and Control in a Dynamic Environment*. New York: Routledge, 2013.
- [7] I. Ghozali, *25 Grand Theory Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis (Untuk Landasan Teori Skripsi, Tesis dan Disertasi)*. Semarang: YOGA PRATAMA, 2020.
- [8] A. T. Jonsdottir, L. Johannsdottir, dan B. Davidsdottir, "Systematic literature review on system dynamic modeling of sustainable business model strategies," *Cleaner Environmental Systems*, vol. 13, hal. 100200, 2024, doi: <https://doi.org/10.1016/j.cesys.2024.100200>.
- [9] W. Yadiati dan S. Supriyati, *Filsafat Ilmu Akuntansi*. Bandung: Prenadamedia Group, 2024.
- [10] S. J. C. Gangadhar, R. K. Arora, P. N. Renjith, J. Bamini, dan Y. devidas Chincholkar, "E-commerce customer churn prevention using machine learning-based business intelligence strategy," *Measurement: Sensors*, vol. 27, hal. 100728, 2023, doi: <https://doi.org/10.1016/j.measen.2023.100728>.
- [11] Windmill, "Business Model Canvas for Start-Ups: The Windmill Guide to Design Thinking," *Windmill.digital*, 2024. [Daring]. Tersedia pada: <https://www.windmill.digital/business-model-canvas-for-startups-explained/>. [Diakses: 07-Nov-2024].
- [12] L. C. P. Velasco, M. X. D. Rentucan, J. J. M. Largo, dan N. A. M. Racaza, "A web-based market validation tool for the modified Startup Business Company Validation Methodology," *Procedia Computer Science*, vol. 234, hal. 937–945, 2024, doi: <https://doi.org/10.1016/j.procs.2024.03.082>.
- [13] S. Supriyati dan R. Bahri, "Model Perancangan Sistem Informasi Akuntansi Laporan Keuangan Pondok Pesantren Berbasis SAK ETAP," *@is The Best : Accounting Information Systems and Information Technology Business Enterprise*, vol. 4, no. 2, hal. 151–165, Feb 2020, doi: 10.34010/aisthebest.v4i02.2749.
- [14] S. Supriyati, S. Mulyani, H. Suharman, dan T. Supriadi, "The Influence of Business Models, Information Technology on the Quality of Accounting Information Systems Digitizing MSMEs Post-COVID-19," *Jurnal Sistem Informasi*, vol. 18, no. 2, hal. 36–49, 2022, doi: 10.21609/jsi.v18i2.1141.
- [15] Supriyati, H. D. Yulianto, R. S. Bahri, dan M. A. R. Suherlan, "Transformation of Accounting Information Systems For Small Businesses Based on Social Environment," in *International Conference on Business, Economics, Social Sciences, and Humanities - Economics, Business and Management Track (ICOBEST-EBM 2024)*, 2024, hal. 149–164, doi: 10.2991/978-94-6463-465-5\_13.
- [16] Supriyati *et al.*, *Kewirausahaan Era Society 5.0*. Kab. Serang Banten: PT Sada Kurnia Pustaka, 2023.
- [17] Supriyati, H. Suharman, dan T. Supriadi, "Business strategy and use of information technology toward ASEAN MSMEs performance in the post-pandemic crisis," *Journal of Eastern European and Central Asian Research (JEECAR)*, vol. 10, no. 5, hal. 886–897, Sep 2023, doi: 10.15549/jeecar.v10i5.1438.
- [18] S. Handoyo, H. Suharman, E. K. Ghani, dan S. Soedarsono, "A business strategy, operational efficiency, ownership structure, and manufacturing performance: The moderating role of market uncertainty and competition intensity and its implication on open



- innovation,” *Journal of Open Innovation: Technology, Market, and Complexity*, vol. 9, no. 2, hal. 100039, 2023, doi: <https://doi.org/10.1016/j.joitmc.2023.100039>.
- [19] L. Latifah, D. Setiawan, Y. A. Aryani, dan R. Rahmawati, “Business strategy – MSMEs’ performance relationship: innovation and accounting information system as mediators,” *Journal of Small Business and Enterprise Development*, vol. 28, no. 1, hal. 1–21, Jan 2021, doi: 10.1108/JSBED-04-2019-0116.
- [20] R. I. Mustikowati dan I. Tysari, “Orientasi Kewirausahaan, Inovasi, Dan Strategi Bisnis Untuk Meningkatkan Kinerja Perusahaan (Studi Pada Ukm Sentra Kabupaten Malang),” *Jurnal Ekonomi MODERNISASI*, vol. 10, no. 1, hal. 23, 2014, doi: 10.21067/jem.v10i1.771.
- [21] I. Ashsifa, A. Hidayanti, dan A. Mukhlisin, “Revitalizing MSMEs : An Examination of Business Strategy, Innovation and Accounting Information Systems For Improved Performance,” *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, vol. 7, no. 3 SE-Articles, Des 2023, doi: 10.31955/mea.v7i3.3568.
- [22] J. Barney, “Firm Resources and Sustained Copetitive Advantage,” *Journal of Management*, vol. 17, no. 1, hal. 99–120, 1991, doi: 10.1177/014920639101700108.
- [23] J. Pfeffer dan G. R. Salancik, *The External Control of Organizations: A Resource Dependence Perspective*. University of Illinois at Urbana-Champaign’s Academy for Entrepreneurial Leadership Historical Research Reference in Entrepreneurship, 1978.