



Capacity Building for Ubi Cilembu Roasted Sweet Potato Small and Medium Enterprises (SMEs) Community at Warung Salapan, Bandung, Through Accounting Information System 'SI APIK' and 'Green Accounting' to Support Sustainable Business

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Abstract: *Small and medium-sized enterprises (SMEs) operating in the culinary sector often encounter challenges in financial management. Furthermore, environmental considerations are of paramount importance in this business, given that Cilembu Sweet Potato is the primary ingredient in the culinary products produced, and effective waste management is crucial for sustaining this business. The objective of this Community Service Activity is to enhance financial management capabilities through the use of an Accounting Information System (SI APIK). Additionally, providing insights into green accounting can contribute to raising environmental awareness and responsibility among SME stakeholders, thus aiding in the reduction of the environmental impact resulting from business activities while promoting sustainable SMEs. The method used in community service activity was service learning. The result of this activity reflects its positive contribution to support sustainable SMEs growth and promoting environmental awareness in Warung Salapan Bandung. It also empowers SME owner to manage their businesses more effectively.*

Keywords: *Accounting Information System; Green Accounting; UMKM; Ubi Cilembu; SI APIK*

Introduction

Small and Medium-sized Enterprises (SMEs) are frequently seen as pivotal economic engines essential for the development of a region, and they make substantial contributions to Indonesia's economy.¹ Nevertheless, SME activities can exert adverse

¹ Kurniawan, T., and Muharam, H, "The Role of Micro, Small, and Medium Enterprises (MSMEs) in Economic Development", *Journal of Business and Management*, Vol. 22 No. 1 (2020): 1-10.

effects on the environment, leading to environmental degradation,² which, in turn, may threaten the sustainability of ecosystems.³ Consequently, if not effectively managed, these factors can give rise to financial risks for SMEs.⁴

Small and Medium-sized Enterprises (SMEs) frequently confront a range of challenges when it comes to operating their businesses, particularly in the areas of financial management and environmental considerations. In the context of Ubi Cilembu Bakar Warung Salapan Bandung, a UMKM specializing in the culinary sector, they often grapple with financial management challenges as they continue to rely on manual accounting methods. Moreover, the environmental aspect holds significant importance in their business, given that Cilembu sweet potatoes serve as the primary ingredient in the culinary products they produce, and effective waste management is crucial for the sustainable operation of their business.

Cilembu sweet potatoes are a type of yam that offers significant advantages for sustainable cultivation due to their high productivity and wide consumer appeal.⁵ Given their potential to increase farmers' income, Cilembu sweet potatoes are considered a promising tuber crop. Additionally, they possess high economic value and serve as a source of foreign exchange revenue through exports to countries like Japan, Korea, Singapore, Malaysia, and even the Middle East.⁶

In the year 2019, the cultivated land area for farming amounted to 116 hectares, with an average productivity of 16.9 tons per hectare, resulting in a total production of 1,644 tons.⁷ Cilembu sweet potatoes, recognized as a superior yam variety, have been granted a Geographic Indication certificate by the Directorate General of Intellectual Property and were officially released by the government during the period from 1977 to 2003. Additionally, Cilembu sweet potatoes have received certification through Minister of Agriculture Decree Number: 1224/Kpts/TP.240/2/2001.⁸

² Setiawan, R., and Lubis, M. A., "The Role of Small and Medium-Sized Enterprises in Indonesian Economic Development", *Journal of Economics and Business*, Vol. 3 No. 1 (2020): 1-14.

³ Setiawan, B., and Purwanto, A., "Analisis Penggunaan Energi Listrik dalam Proses Produksi pada UMKM", *Jurnal Teknik Industri*, Vol. 2 No. 1 (2020): 1-8.

⁴ Alamsyah, R., "Analisis Faktor yang Mempengaruhi Kinerja Keuangan UMKM di Indonesia", *Jurnal Ekonomi dan Bisnis*, Vol. 25 No. 1 (2022): 45-56.

⁵ Sudewa, J., "Keragaan Usaha Tani Ubi Cilembu Dalam Rangka Mengkoperasikan Petani", *Coopetition: Jurnal Ilmiah Manajemen*, Vol. 10 No. 2 (2019): 73-84. <https://doi.org/10.32670/coopetition.v10i2.41>

⁶ Mujiono, M., and Sugiyo, K., "Kesesuaian Lahan Dan Produktivitas Ubi Cilembu Sebagai Komoditas Unggulan Di Kabupaten Sumedang" *Ziraa'Ah Majalah Ilmiah Pertanian*, Vol. 44 No. 3 (2019): 357. <https://doi.org/10.31602/zmip.v44i3.2129>

⁷ Handani, W. L., and Trimo, L., "Daya Saing Agribisnis Ubi Jalar Cilembu Di Desa Cilembu, Kecamatan Pamulihan, Kabupaten Sumedang, Jawa Barat", *Mimbar Agribisnis: Jurnal Pemikiran Masyarakat Ilmiah Berwawasan Agribisnis*, Vol. 7 No. 1 (2021): 676. <https://doi.org/10.25157/ma.v7i1.4765>

⁸ Hartuti, R. F., and Rochdiani, D., "Perancangan Strategi Pemasaran IRT Keripik Ubi Cilembu Cihuy Chips Menggunakan SOAR Strategic", *Mimbar Agribisnis: Jurnal Pemikiran Masyarakat Ilmiah Berwawasan Agribisnis*, Vol. 7 No. 1 (2021): 320. <https://doi.org/10.25157/ma.v7i1.4530>

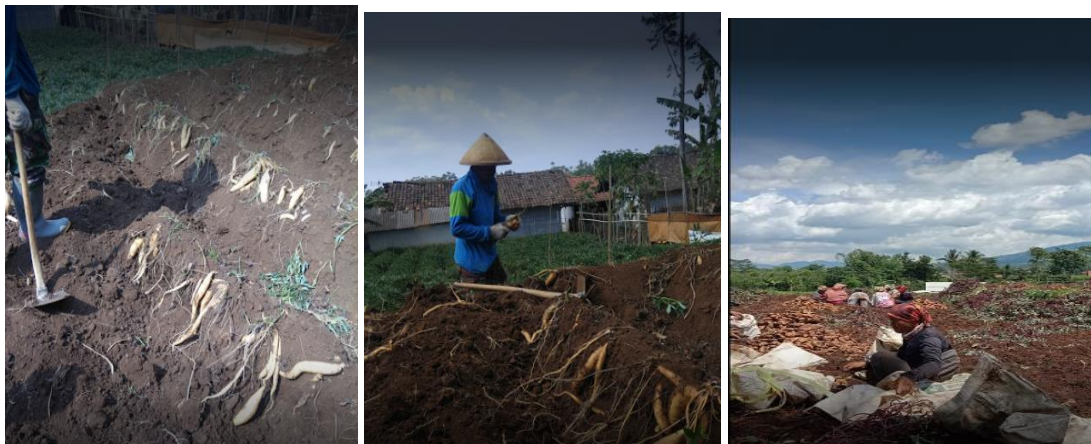


Figure 1: Harvesting of Cilembu Sweet Potatoes by Warung Salapan Employees

Cilembu sweet potatoes provide significant nutritional benefits. The Cilembu sweet potato variety contains a substantial amount of β -carotene, in the form of vitamin A, totaling 8,509 mg. Adequate consumption of this sweet potato variety can play a crucial role in improving the nutritional status of individuals experiencing a deficiency in vitamin A. In contrast, other sweet potato varieties contain vitamin A within a range of 60-7,700 mg per 100 grams. In addition to vitamin A, Cilembu sweet potatoes are also rich in various other nutrients, including calcium (30 mg per 100 grams), vitamin B1 (0.1 mg), vitamin B2 (0.1 mg), niacin (0.61 mg), and vitamin C (2.4 mg). Furthermore, Cilembu sweet potatoes contain carbohydrates (20.1 g), protein (1.6 g), and fat (0.1 g).

Table 1: The Average Production Costs of Cilembu Sweet Potato Farming for the 2020

No	Account	Unit	Quantity	Cost (Per Ha)
1	Fixed			
	Land Rent	Pack	Per Season	Rp. 2.000.000
2	Cost			
	Interest on Capital	Pack	Per Season	Rp. 1.391.466
3				
	Maintenance	Pack	Per Season	Rp. 75.255
4				
	Equipment Depreciation	Pack	Per Season	Rp. 251.855
5	Variable			
	Production Facilities			
6	Cost	Seeds	Kg	15
				Rp. 150.000
7		Urea	Kg	200
				Rp. 560.000
8		Organic Fertilizer	Kg	10.000
				Rp. 10.000.000
9		Phonska	Kg	150
				Rp. 450.000
10	Workforce	HOK	52,37	Rp. 2.618.294
	TOTAL			Rp. 17.496.870

Source: Mukharam et al., (2020)⁹

⁹ Mukharam et al., "Analisis Titik Impas Dan Sensitivitas Usahatani Ubi Jalar (Ipomoea Batatas L) Cilembu (Kasus Pada Petani Ubi Cilembu di Desa Cilembu, Kecamatan Pamulihan, Kabupaten Sumedang)",

Team conducted a survey with partners to pinpoint the challenges presently encountered by the community through Focus Group Discussions (FGD). From the findings of the FGD, several issues have been identified that our partners are currently grappling with, including:

Table 2: Challenges Encountered by Our Partners

No	Problems	Indicators	Scope
1	Lack of awareness and knowledge about green accounting, which leads to difficulties in implementing environmentally friendly accounting practices	1) Absence of eco-friendly accounting policies, 2) Low in environmental training, 3) Minimal reporting on environmental impacts, 4) Inconsistent tracking of eco-costs, and 5) Limited investments in green technology or practices.	Accounting
2	The problem in managing inventory and stock levels that can lead to shortages or excess inventory	1) Slow inventory turnover, 2) Overstocking of slow-moving items, 3) Inconsistent inventory turnover ratios, and 4) Manual tracking and record-keeping.	Operational Management
3	Financial management is still conducted manually when recording financial transactions.	1) Paper-based record-keeping, 2) Manual data entry, 3) Lack of accounting software, 4) Inadequate financial analysis, and 5) Inaccurate financial forecasting.	Accounting



Figure 2. Inventory Stock of Cilembu Sweet Potato at Warung Salapan

Hence, there is a necessity for community service activities aimed at providing solutions to develop sustainable and environmentally-friendly business practices. Such activities can contribute positively to enhancing environmental sustainability and promoting sustainable economic development within these SMEs.

Method

The approach methods used in community service activities was srvice learning. According to Anne M. McCarthy, service learning reestablishes the university-community connection and positively influences academicians' community service involvement. Combining a lecture on community service benefits with service-learning projects effectively shapes academicians' intentions to participate actively. Educators guide academicians by highlighting community needs, specifying their addressable challenges, and nurturing receptiveness and responsibility. Requiring service-learning projects in courses prompts academicians into the commitment phase, where they experience others' needs, fostering moral obligations. Academicians must emphasize that project costs, such as extra time, are outweighed by learning and aiding benefits. In this way, academic professionals overcome resistance, making service learning a practical way to apply theory and boost community service engagement.¹⁰

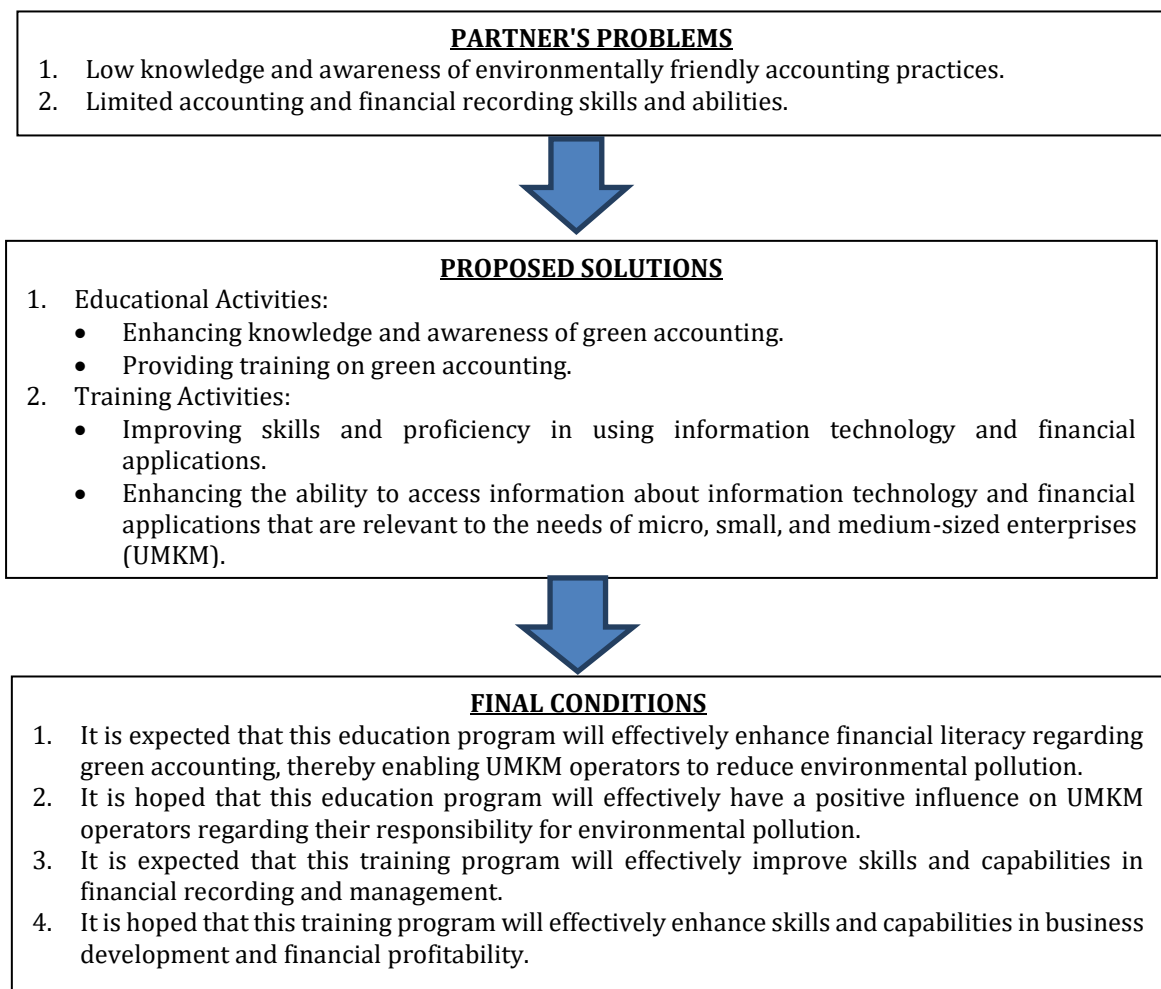


Figure 3. Approach Methods

¹⁰ McCarthy, Anne M. and Tucker, Mary L. "Encouraging community service through service learning". *Journal of Management Education*, Vol. 26 No. 6 (2002); 629-647. <https://10.1177/1052562902238322>

Implementation of Community Service Activities

Some of the community service activities include:



Figure 4. Implementation of Community Service Activities

From Figure 4, the first step is observation. This initial phase involves actively observing and gathering information about the current situation, conditions, and needs related to the target area or community. In the context mentioned, it's about understanding the conditions of SMEs in Ubi Cilembu Bakar Warung Salapan Bandung, including factors like their financial practices, environmental impact, and more.



Figure 5. Observation and Forum Group Discussion of team of Universitas Winaya Mukti with Partners

The second step is Forum Group Discussion and giving new technology. After the observation phase, the gathered insights and data are often discussed and shared in a forum or group discussion. This serves as a platform for exchanging ideas, sharing findings, and engaging with stakeholders, which can include SMEs operators. The introduction of new technology will also happen during this phase, where innovative tools or systems like "SI APIK" (Accounting Information System) was introduced to improve accounting and financial management practices (Figure 5).

Finally, the last step is education and training. The final phase involves non-formal education and training activities. Based on the insights gained and the technology introduced, educational programs and training sessions are designed and implemented. These aim to improve the skills, knowledge, and capabilities of the participants, in this case, the SMEs operators. This phase helps them learn how to use the new technology

effectively (such as SI APIK) and acquire knowledge in green accounting practices, ultimately supporting the sustainable growth of their businesses. In summary, it's a sequential process where observation leads to discussions and the introduction of technology, which then paves the way for formal education and training to empower individuals or communities with new skills and knowledge.

Material for Education and Training

In addressing the issues faced by SMEs, as previously described, this community service activity program offers several approach methods that can assist in solving the existing problems. These methods involve education and training, aiming to provide insights into green accounting knowledge and improve their skills and proficiency in the Accounting Information System "SI APIK." The material or content as explained below.

The Accounting Information System "SI APIK"

The accounting information system "SI APIK" streamlines financial management for companies with its user-friendly features. It encompasses transaction recording, customer data management, financial report generation, and performance analysis. Developed by Bank Indonesia, SI APIK simplifies daily financial record-keeping for SMEs. It serves as a reference for banks to assess UMKM financing feasibility while striving to enhance financial access, elevate UMKM status, and boost productivity.

SI APIK's features include transaction recording, financial report generation, and performance analysis, assisting companies in complying with accounting standards. It follows Indonesian accounting standards, making financial transaction recording straightforward and systematic. The application employs a single-entry input system, making it accessible even for users with limited accounting knowledge.¹¹

Regarding the transfer of knowledge and technology, such as the application of "SI APIK," one of the steps that partners can take is as follows:



Figure 7. SI APIK Application

¹¹ <https://ekonomi.republika.co.id/berita/rrlz8e502/umkm-susah-catat-laporan-keuangan-bisa-pakai-aplikasi-siapik>, Accessed in 20 March 2023

Green Accounting

Green accounting is an accounting approach that integrates environmental considerations into economic activities. It aims to measure and manage the impact of these activities on the environment comprehensively, emphasizing the importance of balancing economic growth with environmental well-being.¹² This approach involves three main facets: measurement, reporting, and environmental management. Measurement focuses on identifying and quantifying environmental impacts, such as greenhouse gas emissions and land degradation. Reporting entails sharing this information with stakeholders, including investors and the public, while management involves developing strategies to mitigate these impacts and enhance overall environmental performance.¹³

Green accounting employs various techniques like life cycle analysis and environmental cost assessment, aiding in informed decision-making and resource management. To implement green accounting successfully, SMEs must embrace sustainable business practices and adhere to relevant environmental guidelines and regulations. This approach can also help organizations identify new opportunities and resource efficiency improvements, reducing costs and fostering a positive reputation among stakeholders and regulators.¹⁴

Result

The results of the community service activities conducted by the team from Universitas Winaya Mukti include an improvement in knowledge and skills. Training participants, especially the owner and staff of SMEs at Warung Salapan Bandung, have enhanced their understanding of the Accounting Information System (SI APIK) and the concept of Green Accounting.

¹² Dewi, P. P., and Wardani, W., "Green Accounting, Pengungkapan Corporate Social Responsibility dan Profitabilitas Perusahaan Manufaktur", *E-Jurnal Akuntansi*, Vol. 32 No. 5 (2022): 1117. <https://doi.org/10.24843/eja.2022.v32.i05.p01>

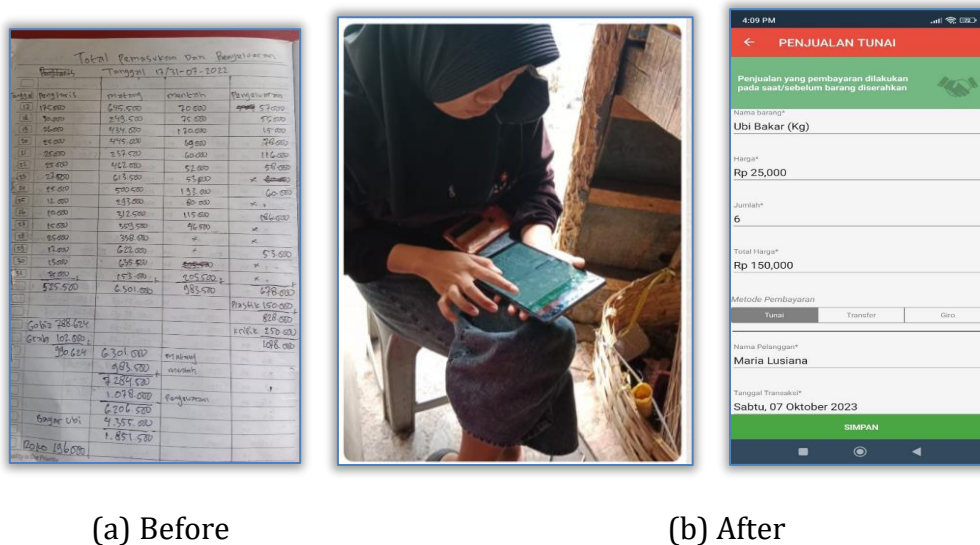
¹³ Deswanto, V., "Literature Review: Green Accounting Era 4.0 Menuju Society 5.0", *Jurnal Riset Akuntansi Dan Manajemen Malahayati*, Vol. 11 No. 2 (2022): 42-48. <https://doi.org/10.33024/jrm.v11i2.7213>

¹⁴ Azizah, W., "Pandemi COVID-19: Apakah Mempengaruhi Green Accounting di Indonesia?" *Review of Applied Accounting Research (RAAR)*, Vol. 2 No. 2 (2022): 153. <https://doi.org/10.30595/raar.v2i2.13679>



Figure 8. Training Participants of Partners

From Figure 8, they have learned how to manage their business accounting more efficiently and have a better grasp of the environmental impact of their operations. Furthermore, the implementation of SI APIK. The SMEs participating in the training have implemented the Accounting Information System (SI APIK) in their business operations. This has helped them become more organized in recording financial transactions, generate more accurate financial reports, and facilitate decision-making based on available data (Figure 9).



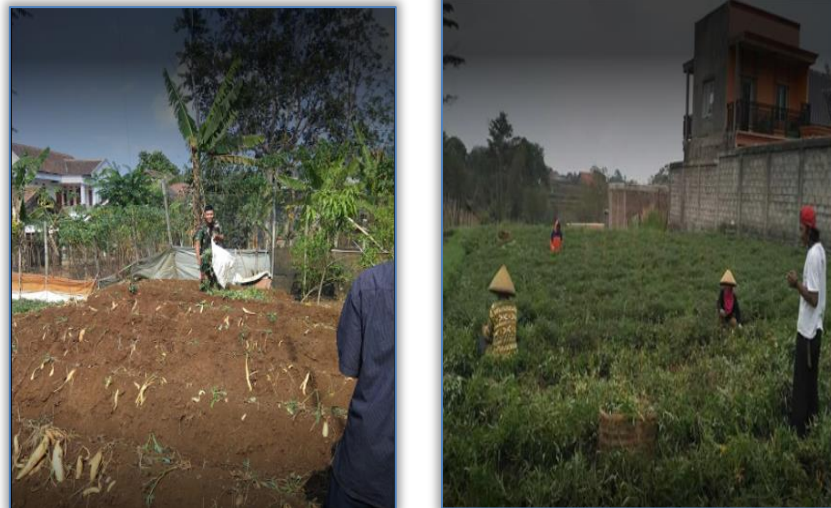
(a) Before

(b) After

Figure 9. Accounting Records Before and After the Community Service Activities

The staff who has participated for the activities, can implement the Accounting Information System (SI APIK) in their business operations. This has helped them become more organized in recording financial transactions, generate more accurate financial reports, and facilitate decision-making based on available data. Moreover, through an understanding of Green Accounting, SMEs has been able to identify and reduce the environmental impact of their activities. This can include waste management, more

efficient resource utilization, and changes in business practices that are more environmentally friendly.



(a) Before

(b) After

Figure 10. Environmental Impact

In addition to providing practical benefits to UMKM, this activity has also raised their awareness of the importance of environmental conservation. They have become more concerned about the impact of their business operations and are more inclined to take responsible actions towards the environment. Further, by implementing better accounting practices and focusing on social and environmental responsibility, SMEs can improve their business performance. This involves improving operational efficiency, reducing costs, and enhancing competitiveness in the market.



(a) Before

(b) After

Figure 11. Inventory Management

This Community Service Activities have empowered SMEs with the knowledge and tools they need to better manage their businesses. They can take more sustainable steps and become more active players in addressing environmental issues. This activity has also facilitated collaboration between SMEs and relevant stakeholders, such as educational institutions or environmental organizations. This helps create a strong network to support the growth of sustainable UMKM.

The results of this activity reflect its positive contribution to supporting the growth of sustainable SMEs and environmental awareness in Warung Salapan Bandung, as well as empowering SMEs owner to manage their businesses more effectively.

Discussion

From the explanation of several results, it is evident that community service becomes a crucial element in supporting sustainable SMEs businesses by offering solutions to address the encountered problems and helping the community improve their well-being through sustainable and competitive endeavors. As problems related to managing inventory and stock can lead to financial losses for SMEs, appropriate actions are necessary to tackle these problems. Some actions that have been done include enhancing knowledge and skills in inventory and stock management, utilizing information technology to monitor and manage inventory, conducting market research and projecting customer demands, improving financial management and credit policies, and building good relationships with suppliers and business partners. By implementing these measures, it is expected that SMEs can manage their inventory and stock more effectively and efficiently, thereby avoiding potential shortages or excesses that could hinder business growth.

Furthermore, due to the manual financial management practices that can slow down processes and reduce financial management efficiency, appropriate actions have been done to address this problem. Some actions that can be taken include enhancing knowledge and skills in using information technology and financial applications, accessing information related to information technology and financial applications that align with SMEs needs. By implementing these actions, SMEs can record and manage their finances more effectively and efficiently, thus aiding in business development and increasing financial profits.

For the problem concerning the lack of awareness and knowledge about green accounting, which makes it challenging to implement environmentally friendly accounting practices. The application of green accounting can improve SMEs business practices to be more sustainable and environmentally friendly. Additionally, green accounting can benefit SMEs by measuring income without harming natural resources,

and it is a relevant environmentally friendly approach to all economic sectors.¹⁵

Green accounting is an effort to reduce environmental pollution. Businesses must take responsibility for the environmental pollution's impact, whether it occurred in the past, present, or future, from production preparation, production processes, and post-production. Environmental costs resulting from product production must be accounted for. The activity that provided by Universitas Winaya Mukti was non-formal education on green accounting. This activity aims to enhance financial literacy regarding green accounting, enabling SMEs stakeholders to reduce environmental pollution. Thus, it has a positive influence on UMKM stakeholders' responsibility for the environmental pollution's impact.

From the result showed that Accounting Information System has the effect on sustainable business. This is in accordance with the previous research from Latifah et al.,¹⁶ Sepasi and Al-attar¹⁷, Hariyati et al.,¹⁸ Rudiyanto et al.,¹⁹ and Saad²⁰. The result also showed that green accounting support sustainable business. This is in accordance with the previous research from Dhar et al.,²¹ Endiana et al.,²² Giang et al.,²³ Ashari and Anggoro²⁴, and Dura and Suharsono²⁵.

¹⁵ Ritu, M., and Chawla, P., "Green Accounting - A Systematic Review Based on Environmental Sustainability", *International Research Journal on Advanced Science Hub*, 3(Special Issue 7S), (2021): 96-102. <https://doi.org/10.47392/irjash.2021.217>

¹⁶ Latifah, L., Setiawan, D., Aryani, Y. A., and Rahmawati, R., "Business strategy-MSMEs' performance relationship: innovation and accounting information system as mediators", *Journal of Small Business and Enterprise Development*, Vol. 28 No. 1 (2021): 1-21. <https://doi.org/10.1108/JSBED-04-2019-0116>

¹⁷ Sepasi, S., and Al-attar, H. A., "Investigating the Effect Of Balanced Scorecard Acceptance On The Effectiveness Of Accounting Information System And Sustainable Performance (Companies Listed On The Iraqi Stock Exchange)", *World Bulletin of Management and Law*, Vol. 13 (2022): 143-159.

¹⁸ Hariyati, H., Nuswantara, D. A., Hidayat, R. A., and Putikadea, I., "Management accounting information system and intellectual capital: a way to increase SME's business performance", *Jurnal Siasat Bisnis*, (2023): 61-75. <https://doi.org/10.20885/jsb.vol27.iss1.art5>

¹⁹ Rudiyanto, R., Paniran, P., and Yumhi, Y., "SME Sustainability Through The Role Of Suitability Tasks In Accounting Information Systems And Internal Control", *Akurasi: Journal of Accounting and Finance Studies*, Vol. 5 No. 2 . (2022): 153-166. <https://doi.org/10.29303/akurasi.v5i2.235>

²⁰ Saad, M., "The influence of accounting information system adoption on business performance amid COVID-19", *Computers in Human Behavior Reports*, Vol. 10 (2023): 100286. <https://doi.org/10.1016/j.chbr.2023.100286>

²¹ Dhar, B. K., Sarkar, S. M., and Ayittey, F. K., "Impact of social responsibility disclosure between implementation of green accounting and sustainable development: A study on heavily polluting companies in Bangladesh", *Corporate Social Responsibility and Environmental Management*, Vol. 29 No. 1 (2022): 71-78. <https://doi.org/10.1002/csr.2174>

²² Endiana, I. D. M., Dicriyani, N. L. G. M., Adiyadnya, M. S. P., and Putra, I. P. M. J. S., "The effect of green accounting on corporate sustainability and financial performance", *The Journal of Asian Finance, Economics and Business (JAFEB)*, Vol. 7 No. 12 (2020): 731-738.

²³ Giang, N. P., Hien, T. N. B., Huyen, V. T. T., Ngan, L. T. H., and Ha, D. N., "Perspectives On Green Accounting And Its Relationship With Sustainable Development In The Business", *Multicultural Education*, Vol. 7 No. 12 . (2021): 629-641.

²⁴ Ashari, M. H., and Anggoro, Y., "Implementation of Green Accounting in Business Sustainability at Public Hospitals in Malang Raya", *International Journal of Multicultural and Multireligious Understanding*, Vol. 7 No. 10 (2020): 391-403. <http://dx.doi.org/10.18415/ijmmu.v7i10.2102>

²⁵ Dura, J., and Suharsono, R., "Application Green Accounting To Sustainable Development Improve

Thus, these activities have brought significant positive changes in the condition of SMEs before and after the community service. The results of these activities reflect its positive contribution to supporting sustainable SMEs growth and environmental awareness in Warung Salapan Bandung, as well as empowering SMEs owner to better manage their businesses.

Conclusion

The community service activities conducted by the team from Universitas Winaya Mukti have led to significant changes in SMEs and their understanding of sustainable practices. Education and training have empowered SMEs with tools to manage their businesses efficiently and increase revenue. The adoption of the Accounting Information System (SI APIK) has improved financial record-keeping, providing valuable insights for better decision-making. SI APIK captures daily transactions, financial reports, inventory, and cash flow, offering real-time visibility into business performance. Additionally, Green Accounting practices have raised awareness of environmental impact, prompting businesses to reduce their environmental footprint.

The program demonstrates the transformative potential of collaboration between educational institutions and SMEs in fostering positive, sustainable change in society. It underscores the significance of cross-sector cooperation, involving local educational institutions and nearby SMEs, to promote sustainable growth and environmental awareness in the community. This initiative showcases the effectiveness of community service activities in generating positive economic, social, and environmental impacts while enhancing SME operations and regional development. Furthermore, it stresses the need for ongoing monitoring and support to ensure the sustained benefits, emphasizing the importance of commitment to strengthening SMEs and promoting sustainable business practices for enduring economic growth and a healthier environment for future generations. This initiative serves as a testament to the value of sustainability in expanding similar programs for long-lasting impacts.

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