

Information Technology Support and Accounting Digitalization on Business Development Potential with Knowledge Management as an Intervening Variable in Micro, Small and Medium Enterprises in Deli Serdang Regency

Zakia Fadhila¹ Mahyudin²

Accounting lecturer Politeknik Unggul LP3M, Medan City, North Sumatera Province, Indonesia¹

Tax Accounting Lecturer Politeknik Unggul LP3M, Medan City, North Sumatera Province, Indonesia²

Email: bundakiagomez@gmail.com¹ dosenakuntansi20@gmail.com²

Abstract

There are still relatively many MSMEs in the Deli Serdang district area that have not used technology as a medium to assist in increasing their business where in this day and age technology plays a very important role in increasing sales to the international scope. The Deli Serdang district government, which cares about increasing MSMEs, makes socialization for business actors within the Cooperative and SMEs Office to be given training in the use of business digitalization in order to provide an understanding that digitalization is the right way in this day and age to manage businesses both in production, marketing, finance and management. This research will be conducted in the Deli Serdang district with a population of MSMEs that already have NIB of 570 businesses with a sampling method using the Slovin formula with an error rate of 5%, so that a research sample of 235 can be found. Directly the information technology support variable has a significant effect on kenowlodge management. Directly the information technology support variable has a significant effect on the business development potential of the business, directly the accounting digitalization variable has a significant effect on kenowlodge management, directly the accounting digitalization variable has a significant effect on business development potential, directly the knowledge management variable has a significant effect on business development potential, indirectly the Knowledge Management variable has a significant role in mediating Information Technology support on Business Development Potential, indirectly knowledge management does not have a significant role in mediating accounting digitalization support on Business Development Potential.

Keywords: Information Technology Support, Accounting Digitalization, Knowledge Management, Business Improvement



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INTRODUCTION

Micro, small and medium enterprises (MSMEs) are community businesses in general located in the territory of the Republic of Indonesia that are able to support the country's economy through business growth and development. The increase in companies will have a positive effect on the Indonesian economy along with the increase in the community's economy so that companies classified as micro, small and medium enterprises are a positive indicator for the economic development of the community and the State. In Deli Serdang district, MSMEs are growing from year to year according to data from the ministry of entrepreneurship and SMEs that in 2018 MSMEs increased by 3% from the previous year in 2019 an increase of 4% then in 2020 the increase occurred only 1% and in 2021 and 2022 the increase was only 2% each.



Figure 1.

Source: Deli Serdang District Cooperative and SME Office

Based on the figure above, it can be seen that the growth of MSMEs in Deli Serdang Regency is increasing every year, but the increase is not significant because based on sources that many businesses do not register with the government as licensed businesses so that the cooperative and SMEs office has difficulty in detecting business growth in the Deli Serdang district area. Research (Zahra Firdausya et al., 2023) concluded in its study that MSMEs have an important role in the Indonesian economy by contributing significantly to GDP and employment. Therefore, the government and related organizations need to provide the necessary support and training to MSMEs in order to optimally utilize digital technology. Research (Dauda et al., 2023) acknowledges in their research results that micro, small and medium enterprises in Indonesia have a considerable role in the Indonesian economy because, MSMEs are able to absorb a lot of labor because one of the characteristics of MSMEs is labor-intensive businesses. Research (Ekombis Review -Jurnal et al., 2021) Provides a statement that MSMEs play an important role in economic growth with a significant contribution of MSMEs to economic growth seen from the value of Gross Regional Domestic Product (GRDP), this is because the greater the contribution made by MSMEs will increase economic growth.

Many factors affect the growth of MSMEs, Research (Budi Harto et al., 2023a) explains that by using technology, MSMEs can expand market reach, attract more customers, and take advantage of emerging growth opportunities, all of which can be done because most MSMEs have access to the internet in the form of social media. Research (Ekonomi et al., n.d.) explains that strategies to sustain the growth of MSMEs include technology, SEO practices, utilizing social media platforms, implementing financial technology and digitizing human resources, and ensuring quality digital infrastructure. Research (Harto et al., n.d.) uses technology to help MSMEs reach a wider market thanks to their existing websites, social media and media platforms. Factors that impact MSMEs (Rahmayana et al., n.d.) Digital accounting systems can improve efficiency and reduce costs, allowing MSMEs to compete more effectively with larger companies. In addition, digital accounting systems can give MSMEs access to new markets, allowing them to expand their customer base and increase their revenue. Research (Anjarwati et al., n.d.) highlights the importance of accounting digitization in improving efficiency and reducing costs for MSMEs, and the need to consider contextual factors such as firm size and technological readiness in understanding the outcomes of accounting digitization efforts. This provides insights that can be useful for MSMEs, policymakers, and practitioners.

Knowledge Management Factor (Saputri & Utami, 2022) The knowledge-based economy has required MSMEs to be able to use knowledge efficiently and increase their innovation potential faster than their competitors. Research (Fanani et al., n.d.) MSME actors gain knowledge and knowledge in order to minimize errors in making reporting simpler, have a medium for discussing knowledge between employees regarding services and knowledge that is more focused and organized so that they can continue to innovate in competition. Research

(Nurzaman & Aulawi, n.d.) The application of knowledge management with three indicators, namely knowledge creation, knowledge utilization and knowledge sharing, is good for the performance of MSMEs.

RESEARCH METHODS

This research approach is quantitative with the Structural Equation Modeling (SEM) model. This approach is able to test the most ideal model in estimating endogenous variables. The population in this study were micro, small and medium enterprises fostered by the Deli Serdang Regency Cooperative and UKM Office which already had a Business Identification Number (NIB) of 570 businesses. sampling using the Slovin formula with an error rate (margin of error) of 5% or 0.05 and a confidence level of 95% or 0.95, the number of samples in this study was obtained by the formula:

$$n = \frac{N}{1 + (N \times e^2)}$$

Where:

n = Sample

N = Population

d = 5% error value

The total population desired by the author in this study is 256 people. Using the formula above is as follows:

$$n = \frac{570}{1 + (570 \times 0,05^2)}$$

$$n = \frac{570}{2,42}$$

n = 235.05 rounded up to 235 research samples.

The analysis model used to test the hypothesis in this study is multiple regression analysis using the Smart PLS application. Multiple regression analysis is a statistical method used to determine the magnitude of the influence between the independent variables, namely Information Technology Support and Accounting Digitalization on Business Development Potential. The multiple regression model used is as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Where:

Y = Business Development Potential

a = Constant

b₁-b₂ = Variable Coefficient

X₁ = Information Technology

X₂ = Accounting Digitalization

E = Error

Intervening variables are independent variables that provide a theoretical explanation of the relationship between the independent variable and the dependent variable. There are three ways to test regression with moderating variables, namely (1) interaction test, (2) absolute difference test, and (3) residual test. The test that will be carried out to test the moderating variable in this study is to use the residual test. The residual test regression equation is as follows:

$$DF = a + b_1X_1 + b_2X_2 + e \dots\dots\dots(1)$$

$$leI = a = b_2Y \dots\dots\dots(2)$$

Where:

DF= Fiscal Decentralization (Intervening Variable)

a= Constant

b1-b2= Variable Coefficient

X1= Information Technology

X2= Accounting Digitalization

Y= Business Development Potential.

RESEARCH RESULTS AND DISCUSSION

Structural Model Analysis (Inner Model)

The inner model measurement is explained by the results of the path coefficient test, goodness of fit test and hypothesis testing.

1. R Square. Based on data processing that has been carried out using the smart PLS 3.0 program, the R-Square value is obtained as follows:

Table 1. Coefficient of Determination (R-Square)

	R Square	R Square Adjusted
Knowledge Management (Y1)	0,938	0,937
Potensi Pengembangan Usaha (Y2)	0,875	0,873

Source: Processed by Researchers (2024)

The criteria for R-Square are: Based on the data from the table above, it is known that the R Square Adjusted value for the Knowledge Management variable is 0.937 or 93.7% while the remaining 6.3% is influenced by other variables that are not variables of this study. Then the Business Development Potential variable R Square Adjusted value of 0.873 or 87.3% while the remaining 12.7% is influenced by other variables that are not variables of this study.

2. Predictive Relevance (Q2). The Q2 value has the same meaning as the coefficient of determination (R-Square). A large Q-Square Value (Q2) of 0 indicates the model has Predictive relevance, conversely if a value (Q2) is less than 0, this indicates the model has less Predictive relevance; or in other words, where all Q2 values are higher, the model can be considered a better fit with the data. Consideration of the Q2 value can be done as follows

$$Q2 = 1 - (1-R1^2) (1-R2^2) \dots (1-Rn^2)$$

$$Q2 = 1 - (1 - 0,937) (1 - 0,873)$$

$$Q2 = 1 - (0,063) (0,127)$$

$$Q2 = 1 - 0,008$$

$$Q2 = 0,992$$

Based on these results, the Q2 value is 0.992. So it can be concluded that all variables in this study Information Technology Support, Accounting Digitalization, Business Development Potential, Knowledge Management contribute authentic data in the existing structural model by 99.2%. Then the remaining 0.8% needs to be developed apart from the research variables.

The t-statistic test (Bootstrapping)

1. Direct Effect. To find out the results of hypothesis testing, it is done by looking at the probability value (probability) or by looking at the significance of the relationship between each research variable. The criteria is if $p < 0.05$ then the relationship between variables is

significant and can be analyzed further, and vice versa. Therefore, by looking at the probability number (p) in the output of the entire path shows a significant value at the 5% level or the standardized value must be greater than 1.98 (> 1.98). If using the comparison value of the calculated t value with the t table, it means that the calculated t value is above 1.98 or > 1.98 or the calculated t is greater than the t table. The hypothesis test results are presented in the table below:

Table 2. Direct Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Diskription
X1 -> Y1	0,929	0,921	0,043	21,649	0,000	significant
X1 -> Y2	-1,159	-1,202	0,261	4,444	0,000	significant
X2 -> Y1	0,055	0,062	0,042	1,294	0,196	insignificant
X2 -> Y2	0,779	0,780	0,037	21,328	0,000	significant
Y1 -> Y2	1,291	1,331	0,241	5,359	0,000	significant

Source: Smart PLS 2023 processed data

- a. The first hypothesis is the relationship between Information Technology support on Knowledge Management. Where in the table above shows that Information Technology support is significant to Knowledge Management. This result can be seen that the significant value of 0.000 is smaller than 0.05 and the tcount value is greater than the ttable ($21.649 > 1.98$). Furthermore, the original sample value of 0.929 indicates that the direction of the relationship between Information Technology support on Knowledge Management is positive, so it can be concluded that the first hypothesis is accepted.
- b. The second hypothesis is the relationship between Information Technology support on Business Development Potential. Where in the table above shows that Information Technology support is significant to Business Development Potential. This result can be seen that the significant value of 0.000 is smaller than 0.05 and the tcount value is greater than the ttable ($4,444 > 1.98$). Furthermore, the original sample value of -1.159 indicates that the direction of the relationship between Information Technology support and Business Development Potential is negative, so it can be concluded that the second hypothesis is accepted.
- c. The third hypothesis is the relationship between Accounting Digitalization and Knowledge Management. Where in the table above shows that Accounting Digitalization has no significant effect on Knowledge Management. This result can be seen that the significant value of 0.196 is greater than 0.05 and the tcount value is smaller than the t table ($1294 < 1.98$). Furthermore, the original sample value of 0.055 indicates that the direction of the relationship between Accounting Digitalization on Knowledge Management is positive, so it can be concluded that the third hypothesis is rejected.
- d. The fourth hypothesis is the relationship between Accounting Digitalization and Business Development Potential. Where in the table above shows that Accounting Digitalization has a significant effect on Business Development Potential. This result can be seen that the significant value of 0.000 is less than 0.05 and the tcount value is greater than the ttable ($21.238 > 1.98$). Furthermore, the original sample value of 0.779 indicates that the direction of the relationship between Accounting Digitalization and Business Development Potential is positive, so it can be concluded that the fourth hypothesis is accepted.
- e. The fifth hypothesis is the relationship between Knowledge Management and Business Development Potential. Where in the table above shows that Knowledge Management has

a significant effect on Business Development Potential. This result can be seen that the significant value of 0.000 is less than 0.05 and the tcount value is greater than the ttable (5.359 > 1.98). Furthermore, the original sample value of 1.291 indicates that the direction of the relationship between Knowledge Management and Business Development Potential is positive, so it can be concluded that the fifth hypothesis is accepted.

2. Testing the Moderating Effect. Testing the moderating effect is used to see whether Knowledge Management moderates the relationship between Information Technology support and Accounting Digitalization on Business Development Potential. The relationship between the independent variable and the dependent variable through the moderating variable in this study can be seen in the table below.

Table 3. Indirect Effect

Variabel	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Diskription
X1 -> Y1 -> Y2	1,199	1,230	0,253	4,744	0,000	significant
X2 -> Y1 -> Y2	0,071	0,079	0,049	1,429	0,154	insignificant

Source: Smart PLS 2023 processed data

- a. The sixth hypothesis is the relationship between Information Technology support on business development potential through Knowledge Management. Where in the table above shows that Information Technology support has a significant effect on business development potential through Knowledge Management. This result can be seen that the significant value of 0.000 is smaller than 0.05 and the tcount value is greater than the ttable (4,744 > 1.98). Furthermore, the original sample value of 1.199 indicates that the direction of the relationship between Information Technology support on business development potential through Knowledge Management is positive, so it can be concluded that the sixth hypothesis is accepted.
- b. The seventh hypothesis is the relationship between Accounting Digitalization and the potential for business development through Knowledge Management. Where in the table above shows that Accounting Digitalization has no significant effect on the potential for business development through Knowledge Management. This result can be seen that the significant value of 0.154 is greater than 0.05 and the tcount value is smaller than the ttable (1.429 > 1.98). Furthermore, the original sample value of 0.071 indicates that the direction of the relationship between Accounting Digitalization and the potential for business development through Knowledge Management is positive, so it can be concluded that the seventh hypothesis is rejected.

Discussion

1. Effect of Information Technology support on Knowledge Management. Based on the results of data analysis, it shows directly that Information Technology support has a significant effect on knowledge management in micro, small and medium enterprises in Deli Serdang Regency. Research results (Siregar, 2008) The level of IT use by SMEs in developed countries continues to increase even though the number of IT applications developed is still low compared to large companies. Meanwhile, in developing countries, the use of IS / IT by SMEs is still relatively low. There are several factors that cause this, one of which stands out is the lack of understanding of the benefits obtained from the use of IS / IT, including the perception of company managers about IS / IT. The use of IS / IT has not been seen as an opportunity to make the company competitive. This research (Mardiani et al., 2023) the importance of adopting and utilizing the use of the internet and online transactions in

increasing sales in various business sectors. In today's digital era, creativity and adaptation to technological changes are the keys to success in expanding markets and increasing transaction effectiveness. By implementing online sales development, such as through e-commerce, businesses can utilize the potential of the internet to reach more customers and reach a wider market. Research (Firdaus, 2023) Companies have successfully utilized information technology, such as e-commerce platforms, to expand market reach and improve product accessibility. In addition, data analysis has become an important tool in making more precise and accurate business decisions, helping companies recognize market trends and better adjust strategies. (Elshifa et al., 2023) The findings of this study emphasize the importance of education, training and institutional support in influencing the success of micro enterprises in Jakarta. Policymakers and stakeholders should recognize the importance of these factors and design effective strategies to improve access to education, provide relevant and accessible training programs, and build a supportive institutional environment.

2. Effect of Information Technology support on Business Development Potential. Based on the results of data analysis, it shows that Information Technology support directly has a significant effect on Business Development Potential in micro, small and medium enterprises in Deli Serdang Regency. The results of this study are in line with the results of research (Desembrianita et al., 2023) which states that small and medium micro businesses with IT applications in business marketing will tend to be able to streamline financing so that costs are smaller than financing with conventional marketing. This highlights the importance of utilizing IT tools and systems to streamline marketing processes, target the right audience, and make informed decisions. In this finding, it explains the need for small and medium entrepreneurs to consider factors that can make it easier to market and reduce costs so that MSMEs can overcome problems by adopting IT in their business. This research is also in line with the results of research (Budi Harto et al., 2023) basically Indonesia has a very strong micro, small and medium enterprise ecological system, if using technology will be able to expand their market reach and attract more customers so that business growth opportunities will arise. Companies that utilize technology and connect to the internet have opportunities that are conducive to implementing marketing promotions using social media with the help of existing technology, this will be a big step to advancing the business. Research (Lubis & Junaidi, 2016) Explaining that the lack of use of information technology in business development will slow down the progress of the business itself, compared to companies that empower technology in managing their companies. Research (Akhmad & Purnomo, 2021) states the impact of information technology, the use of information technology has an impact on increasing the number of orders received, increasing the amount of production, increasing revenue, and adding new consumers. Meanwhile, the obstacles faced in the use of information technology are mostly caused by internal factors from MSME actors, namely the absence of separation between management and limited mastery of technology.
3. The Effect of Accounting Digitalization on Knowledge Management. Based on the results of data analysis, it shows that directly accounting digitalization has no significant effect on the potential for knowledge management in micro, small and medium enterprises in Deli Serdang Regency. The results of research (Dewi et al., 2022) state that MSMEs in Mataram City must increase the level of education of their human resources, because human resources have a positive and significant influence on the digitization of accounting information. The level of education of human resources can increase awareness and understanding of the importance of accounting information for problem solving in the sustainability of MSMEs.

Research (Aryanto & Farida, 2023) the use of digital accounting does not have a significant effect on the quality of MSME accounting information, which means that the use of digital accounting does not have a significant impact on the quality of accounting information.

4. The Effect of Accounting Digitalization on Business Development Potential. Based on the results of data processing using Smart PLS, it can be seen that directly Accounting Digitalization has a positive and significant effect on the potential for business development in micro, small and medium enterprises in Deli Serdang district. The results of this study are in line with the results of previous research conducted by (Romadhon & Fitri, 2020) In general, MSMEs consider that fintech, especially for digital payments, is a technology that is useful for business development, although not all MSMEs understand fintech comprehensively. The use of fintech also needs to be adjusted to the type of business being run, such as a culinary business which is very suitable for implementing fintech, because of its characteristics that are definitely needed by all parties, the nominal transaction is relatively small. According to (Anjarwati, 2023) This study investigates the impact of accounting digitization on efficiency and cost reduction in MSME entrepreneurial companies in Bandung City. Findings from quantitative and qualitative analysis provide empirical evidence that accounting digitalization has a positive impact on increasing efficiency and reducing costs in MSMEs. The use of accounting software and other digital technologies allows MSMEs to simplify their financial processes, reduce errors, and improve the accuracy and timeliness of financial information, leading to increased efficiency and reduced costs. Research results (Fauzi, 2023) Digitalization of accounting in MSMEs has become increasingly important in recent years. Implementing digital accounting systems in MSMEs can improve efficiency, accuracy, decision making, customer service, and access to finance. However, the adoption of digital accounting systems in MSMEs is challenged by cost, lack of technological capacity, resistance to change, and security and privacy concerns. The implications of accounting digitization in MSMEs include increased access to finance and increased competition. Research (Larasati & Rohmana, 2023) The implementation of a digital accounting system will help MSME owners who implement this system to create sales reports that are more accurate and easy to understand. That way, MSME owners can determine a more effective marketing plan to increase the sales of their MSMEs. Digital bookkeeping that is implemented produces positive results, namely that MSMEs are growing. In addition, the existence of a digital accounting system can help MSME owners to avoid recording errors that are often experienced or known as human error.
5. The Effect of Knowledge Management on Business Development Potential. Based on the results of data analysis, it shows that Knowledge Management directly has a significant effect on Business Development Potential in micro, small and medium enterprises in Deli Serdang Regency. The results of research (Yulianti & Fahmy, 2023) state that social media and knowledge management have a positive relationship and influence on company performance (MSMEs). The influence of social media on organizational knowledge management is a diverse and growing technological infrastructure that supports and changes the way people communicate and collaborate. The direct results of this research consult with MSMEs and their infrastructure. (Rahnjen & Oktavio, 2023) The academic implication of this research is that knowledge management, specifically knowledge sharing behavior, can play an important role in increasing organizational innovation. In addition, the results of this study also prove the theory of social capital where organizational climate also plays an important role in determining the success of knowledge management to increase innovation. Research results (Saputri, 2022) The success of Micro, Small and Medium Enterprises (MSMEs) is always related to how MSMEs manage knowledge. The knowledge-

based economy has required MSMEs to be able to use knowledge efficiently and increase their innovation potential faster than their competitors. Therefore, MSMEs must be able to implement knowledge management to create, support, and enhance their competitive advantage. Currently, the development of knowledge management is rapidly becoming an integral part of business activities to realize competitive advantage. Based on research conducted (Nurzaman & Aulawi, 2023) The implementation of knowledge management with three indicators, namely knowledge creation, knowledge utilization, and knowledge sharing, is good. The performance of MSMEs in Garut Regency with 3 indicators, namely productivity and efficiency, internal and external, is also good. With other facilities such as communities and other empowerment services that can help improve the performance of MSMEs.

6. The Effect of Information Technology support on Business Development Potential through Knowledge Management. Based on the results of data analysis, it shows that indirectly Knowledge Management has a significant role in mediating Information Technology support on Business Development Potential in micro, small and medium enterprises in Deli Serdang Regency. The implications of the findings in this study indicate that the level of knowledge and learning by using technology and knowledge of the use of technology will further increase the important influence on the development of micro and medium small businesses, it can be said that the more entrepreneurs care about knowledge about technology and the application of technology in business management both in terms of marketing and other aspects that can be supported by empowered technology, the business managed will grow over time compared to businesses that do not involve technology in their business development. Knowledge Management is able to moderate the influence of Information Technology support on business development potential so that it can be ascertained that the increase and decrease in knowledge management can increase and affect the decrease in Information Technology support in influencing business development potential.
7. The Effect of Accounting Digitalization on Business Development Potential through Knowledge Management. Based on the results of data analysis, it shows that indirectly Knowledge Management does not have a significant role in mediating accounting digitalization on Business Development Potential in micro, small and medium enterprises in Deli Serdang Regency. The implications of the findings in this study indicate that knowledge management personnel are unable to improve and weaken the relationship between accounting digitalization in influencing business development potential.

CONCLUSION

The conclusions in this study that can be made from the data and discussion in the previous chapter are as follows: 1. Directly the information technology support variable has a significant effect on knowledge management in micro, small and medium enterprises in Deli Serdang Regency. Directly the information technology support variable has a significant effect on business development potential in small and medium micro businesses in Deli Serdang Regency. Directly the variable accounting digitalization has a significant effect on knowledge management in small and medium micro businesses in Deli Serdang Regency. Directly the accounting digitalization variable has a significant effect on the potential for business development in small and medium micro businesses in Deli Serdang Regency. Directly the knowledge management variable has a significant effect on the potential for business development in small and medium micro businesses in Deli Serdang Regency. Indirectly Knowledge Management variables have a significant role in mediating Information Technology support on Business Development Potential in micro, small and medium enterprises in Deli Serdang Regency. Indirectly knowledge management does not have a significant role in

mediating accounting digitalization support on Business Development Potential in micro, small and medium enterprises in Deli Serdang Regency.

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