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Strengthening Tax Capacity and Bookkeeping Governance in Leather Craft MSMEs

Hunik Sri Runing Sawitri*, Asri Laksmi Riani, Salamah Wahyuni, Anastasia Riani Suprapti, Suryandari Istiqomah, Intan Novela Qurratul Aini, and Mugi Harsono
Management Study Program, Faculty of Economics and Business, Universitas Sebelas Maret, Surakarta, Indonesia
*huniksri_fe@staff.uns.ac.id

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Abstract

The Leather Craft MSME Group in Mojopurna Village, Magetan, is a community service partner fostered by the Creative Economy Research Group at the Faculty of Economics and Business, Universitas Sebelas Maret (FEB UNS). To date, the group has encountered several challenges, including low tax awareness among MSMEs and limited product differentiation. The low level of tax compliance is primarily caused by the owners' limited knowledge and capability in understanding tax regulations and practices, ranging from taxpayer identification number (NPWP) registration to tax reporting and payment procedures. In addition, product innovation development has remained limited because most production activities are based solely on customer orders, coupled with reluctance to develop new models due to risk considerations and the need for new equipment. Consequently, the competitiveness of the leather craft MSMEs in Mojopurna Village, Magetan, has not yet reached its optimal level. This community service program aims to improve MSME tax literacy and compliance through taxation training. The training activities included the delivery of taxation materials, tax calculation practices, and mentoring sessions. Furthermore, the provision of assistance with production equipment represents a commitment to supporting product innovation among MSMEs. The program's results indicate improved tax literacy, particularly in understanding the types and calculation methods of the MSME Final Income Tax (PPh Final). In addition, production facility support, in the form of a flat heat press machine, contributed to product innovation and enhanced the business capacity of the partner MSMEs through product diversification in accordance with market demand.

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INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a significant role in the Indonesian economy. MSMEs have consistently proven to be a pillar of economic resilience during various crises in Indonesia, ranging from the 1998 monetary crisis and the 2008 global financial crisis to the COVID-19 pandemic. Data from the Ministry of Cooperatives and SMEs in 2024 indicate that MSMEs contributed 61% to Indonesia's Gross Domestic Product (GDP) and absorbed 97% of the national workforce (Liputan6.com, 2024). This demonstrates that MSMEs also possess substantial potential to contribute to state revenue through tax payments in accordance with applicable regulations (Muamarah et al., 2021; Riwajanti et al., 2024). The contribution of MSMEs to the Indonesian economy (Ministry of Cooperatives and SMEs, 2024) is listed in Table 1.

Table 1 Contribution of MSMEs to the indonesian economy

Indicator	Value
Number of MSMEs	65.4 million
Contribution to Gross Domestic Product (GDP)	61%, equivalent to IDR 9,580 trillion
Employment absorption	97%

(Liputan6.com, 2024)

With the number of MSMEs reaching 65.4 million units, this sector represents substantial potential for increasing state tax revenues (Direktorat Jendral Pajak, 2023). However, in reality, this potential has not yet been fully realized due to the limited understanding among MSMEs regarding accounting, bookkeeping, and tax obligations (Prabasari et al., 2022; Sugiyanto et al., 2025; Wardiningsih et al., 2024; Wicaksono et al., 2024). In particular, knowledge of tax regulations, especially Government Regulation (PP) No. 23 of 2018 concerning the final income tax rate of 0.5% for MSMEs with annual revenues below IDR 4.8 billion, remains insufficiently understood by most MSMEs (Lasmini et al., 2023).

This is supported by several studies indicating that limited tax literacy affects MSMEs' compliance in reporting and paying taxes (Oktaviano et al., 2025). For example, a study conducted in Sambas Regency found that 69.2% of MSMEs that already possessed a Taxpayer Identification Number (NPWP) had not submitted their Annual Tax Return (SPT) (Mukaromah et al., 2024). Similarly, in South Jakarta, most MSMEs were found to have limited understanding of the tax payment process, including tax calculation, payment, and reporting procedures for MSME taxation (Riwajanti et al., 2024; Tarmidi, 2021).

This issue is also experienced by the MSME partner group, namely the Leather Craft MSME Group in Mojopurna Village, Magetan, which produces shoes, sandals, and various leather-based souvenir products. The group's low level of tax literacy has resulted in an inadequate understanding of MSME taxation mechanisms. This lack of understanding encompasses almost all aspects of taxation, ranging from determining the tax base and calculating Final Income Tax (PPh Final) to tax payment and reporting procedures. Consequently, tax obligations are perceived as a difficult and complex administrative burden.

In addition to taxation issues, product innovation represents another major weakness of the partner MSME group. Product development and design diversification are among the primary challenges faced by the artisans. This is because most production activities are still dominated by a made-to-order system, resulting in designs that are largely based on consumer requests. In fact, product innovation can assist MSMEs in facing increasingly competitive market conditions and improving business competitiveness, which in turn can lead to increased sales (Abdurrauf, 2026; Irfan & Suyatno, 2025). Therefore, strengthening innovation capacity has become a key necessity for the partner group, alongside improving tax literacy as a prerequisite for business compliance.

The MSME partner group involved in this program is the Leather Craft MSME Group of Mojopurna Village, Magetan, located at RT 3, RW 4, Mojopuro Village, Ngariboyo District, Magetan Regency, East Java. The group consists of five MSMEs, all of which process raw leather into footwear and various souvenirs. Each business employs approximately 5–7 workers, who are predominantly local residents. The MSME owners are siblings, and the owner of UD. Latansa was appointed coordinator for the group in this community service program.

This MSME group was established in the 1990s; however, in 2012, the businesses experienced a significant downturn due to management errors, particularly in bookkeeping practices. Therefore, during the previous community service program, the group was provided with bookkeeping training using application-based systems. In addition, marketing training based on the AIDA concept (Attention/Awareness, Interest, Desire, and Action) was also conducted. The AIDA concept is a marketing strategy that illustrates consumers' journey through four cognitive stages when deciding to purchase a product or service. Examples of the products produced by the group are presented in Figure 1.

Figure 1 Examples of footwear and souvenir products made from ecoprint leather

One of the partner group's flagship product lines is footwear, which has received a highly positive response from consumers. This is evidenced by the large number of orders received from both government institutions and local reseller stores, as well as from various major cities across Indonesia. Orders are placed regularly and continue to increase, as illustrated in Figure 2.

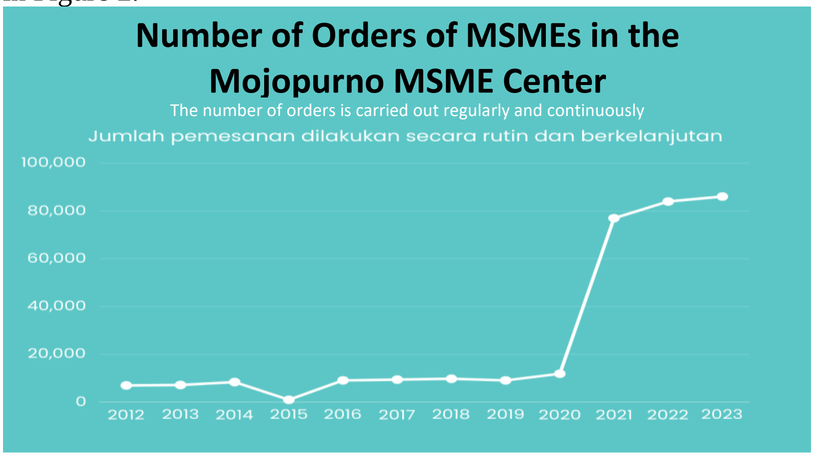

Figure 2 Product order graph of the partner MSMEs
Source: Processed primary data (2024)

Figure 2 shows that during the 2012–2020 period, the number of orders tended to remain stable at fewer than 20,000 units. However, starting in 2021, there was a highly significant increase, rising from only tens of thousands to more than 80,000 units in 2023. This surge was in line with the increasingly optimal utilization of social media as a promotional and marketing tool, which expanded the distribution network to various major cities across Indonesia.

Although the number of orders has continued to increase, product variation remains limited, and the businesses are still lacking in innovation in producing products that meet market demands. This is because production activities have largely been based on customer orders rather than on product innovations initiated by the business owners themselves. Consequently, production remains limited to serving local markets and reseller networks. Based on these challenges, providing training and mentoring on product diversification by enhancing creativity and innovation is considered highly important and urgent, given the substantial market potential and the availability of adequate human resources in both quantity and quality.

In addition, as the business continues to grow and MSME income increases, knowledge and understanding of taxation become increasingly important aspects. An increase in business scale and income, if not accompanied by adequate readiness to understand and fulfill tax obligations, may lead to serious consequences. Sanctions resulting from delays or non-compliance in tax payment and reporting can reduce business capital and have a significant impact on business sustainability (Amanah et al., 2024). Therefore, MSMEs, as taxpayers, should have a proper understanding of taxation.

Based on the situational analysis, several major problems faced by the partner MSME group can be identified as follows:

a. Limited managerial capacity, particularly in simple bookkeeping practices for MSMEs. Bookkeeping training using a bookkeeping application has previously been conducted; therefore, an evaluation of the training implementation is necessary. Likewise, an evaluation of the marketing training based on the AIDA concept is also needed to support business development (Kotler & Keller, 2016).
b. Weak innovation capacity, resulting in very limited product diversification. To date, production activities have primarily been based on customer orders, causing product variations to remain restricted to consumer requests only. Therefore, business owners need to develop product diversification based on their creativity and innovation to expand their target market. The intended diversification includes market-oriented product development, the utilization of local human resources for innovative designs, and the use of more advanced machinery to produce products that align with customer preferences.
c. Low awareness of tax compliance. This is primarily caused by the limited knowledge of taxation, particularly regarding MSME taxation, including how to calculate, report, and pay taxes.

After a series of discussions and coordination meetings, the Community Service Team, the group leader, and the partner MSMEs agreed to implement training and mentoring programs as solutions to the identified problems. In addition, training evaluations were also conducted to complement these activities. In this program, the business owners provided the venue and the necessary facilities and infrastructure to support the smooth implementation of the training and mentoring activities.

METHODS

The Participatory Action Research (PAR) approach was employed in this community service program to identify collaborative solutions to the existing problems. Through the participation of expert teams and MSME partners, the program was expected to generate new knowledge and understanding that could be utilized more broadly (Coghlan & Holian, 2007). The stages of the program are as follows:

a. Coordination and Problem Identification Stage

   The program began with aligning perceptions regarding the needs and priorities for MSME business development. During the initial interviews, information was gathered on the actual business conditions, including sales performance, operational conditions, managerial practices, and marketing activities.

b. Problem Exploration Stage through FGD and Brainstorming
The Community Service Team conducted Focus Group Discussions (FGDs) and brainstorming sessions involving MSME actors and relevant stakeholders to explore existing problems and determine appropriate solutions. Semi-structured FGDs were conducted using discussion guidelines that focused on tax literacy, product innovation, and marketing. To maintain the validity of the information, reconfirmation was conducted to ensure that the discussion results were consistent with the actual conditions faced by the partner MSMEs. The findings from the identification process are summarized in Table 2.

Table 2 Summary of problems, solutions, and expected outputs

No.	Problem	Solution	Expected Outputs
1	Low awareness of tax compliance.	Conducting taxation training and mentoring programs.	a. Business owners are able to identify their tax obligations. b. Business owners are able to calculate the amount of tax payable.
2	Evaluation of training outcomes related to the use of bookkeeping applications and the AIDA marketing concept.	Evaluation conducted using the Kirkpatrick method by measuring participants' reactions/attitudes, comprehension/responses, behavior, and results.	The effectiveness of the bookkeeping application usage can be identified.
3	Weak innovation capacity.	Conducting FGDs (Focus Group Discussions) to identify market-oriented product variations stemming from business owners' creativity and innovation.	Identification of new product designs generated by business owners' creativity and innovation, leading to greater product diversification.
4	Limited facilities and infrastructure.	Provision of assistance from the UNS Community Service Team in the form of a flat heat press machine.	Availability of a flat heat press machine, enabling the production of more varied, smoother, neater, and higher-quality products.

Based on the interventions provided, as described in Table 1, it is expected that the partner MSME business owners will be able to manage their businesses more effectively and produce higher-quality products that align with customer preferences, thereby enabling them to reach a broader market segment.

RESULTS AND DISCUSSION

The results of the series of community service activities can be explained as follows.

Taxation Training

The taxation training program was designed to address low tax literacy and tax compliance among partner MSMEs. The activity was conducted on April 23, 2025, at UD. Latansa, located in Mojopuro Village, Magetan Regency. Two speakers delivered presentations on MSME taxation. The topics presented included:

- ✓ Classification of MSMEs based on Law Number 7 of 2021;
- ✓ The MSME taxation scheme in the form of a 0.5% Final Income Tax (PPh Final);
- ✓ Tax obligations in digital transactions;

- ✓ Introduction to the types of Income Tax (PPh) applicable to MSMEs;
- ✓ A comprehensive explanation of Government Regulation (PP) Number 23 of 2018, including administrative aspects and tax payment preparation. The materials were also complemented with case examples of tax calculations adjusted to daily business transactions.

The speakers delivered the materials alternately, accompanied by real examples of daily business transactions (Figure 3). Following the presentation sessions, the activity continued with question-and-answer discussions, practical tax calculation exercises, and mentoring sessions. During the discussions, it was found that only a small number of participants were already familiar with taxation and had previously paid taxes, while the majority had never received any explanation regarding taxation matters. Thus, the training materials constituted new knowledge for most participants. Based on the materials presented by the speakers, participants gained an understanding that MSME business owners are not automatically classified as taxpayers, as there is a taxable income threshold. Furthermore, business owners were advised to obtain a Taxpayer Identification Number (NPWP), as it constitutes one of the obligations of MSMEs. All participants were encouraged to register for an NPWP immediately.

Figure 3 Delivery of taxation training materials

Production Facility Assistance

As an effort to strengthen the production capacity and innovation of the partner group, this community service program provided assistance in the form of a flat heat press machine (Figure 4a). This support was intended as one of the initiatives to encourage product innovation development, which had previously been constrained by limited equipment availability. The impact of this assistance was quite significant, as within one week after receiving the machine, the partner MSMEs obtained an order for 260 handbag pieces (Figure 4b). This product represented a new innovation that had never been produced before. This demonstrates that the provision of production facilities can create opportunities for product diversification and access to new markets.

(a) (b)

Figure 4 (a) Flat heat press machine and (b) Handbag product

Evaluation of Bookkeeping Using the LAMIKRO Application

The next activity involved evaluating the bookkeeping training provided in the LAMIKRO application during the previous community service program. The LAMIKRO application is a simple bookkeeping application designed to facilitate systematic transaction recording and generate simple financial statements in accordance with accounting standards for MSMEs. The implementation of systematic, standardized bookkeeping is expected to enhance business credibility in the eyes of financial institutions, thereby improving access to financing.

The evaluation was conducted based on the Kirkpatrick and Kirkpatrick (2006) method, which includes four aspects of assessment: reaction/attitude, learning response/comprehension, behavior, and results. Based on observations and interviews with MSME participants during the training sessions, they responded positively and attentively to the activities. During the mentoring sessions, participants actively practiced bookkeeping using the application, following the examples provided by the speakers. This indicates that during the reaction and learning stages, the training was implemented successfully, as participants were responsive and able to operate the application properly.

However, after approximately 10 months, the training outcomes had not yet been fully implemented in daily business activities. Several reasons expressed by the MSME participants included unfamiliarity with the application, lack of persistence, forgetfulness, and other related factors. These findings indicate that although the training improved participants' initial understanding, ongoing mentoring remains essential to sustain behavioral change and achieve long-term outcomes.

Evaluation of Marketing Using the AIDA Concept

The next evaluation focused on the implementation of marketing strategies based on the AIDA concept, which consists of four components: Awareness, Interest, Desire, and Action. These stages represent the process consumers typically go through before making a purchase decision. The first stage is Awareness or Attention, in which marketers must attract consumers' attention to the products on display or being offered. The second stage is Interest, which occurs when consumers begin to pay attention to the product, indicating that they have developed an interest in what is being offered. This interest must then be maintained by presenting various product or service features that address consumers' needs and interests and offer potential solutions to their problems. The third stage is Desire, where marketers seek to create a stronger desire among consumers for the product. This can be achieved by highlighting the advantages of the product or service or by offering promotional incentives, such as discounts, to stimulate purchase intentions. At this stage, consumers should be convinced that the product is the solution they need. The final stage in the AIDA concept is Action, which refers to encouraging consumers to make a purchase decision. When marketers interact with consumers who have successfully passed through the previous three stages, the next step is to ensure the purchase transaction occurs.

The success of marketers in progressing through each stage of the AIDA model depends on the strength of their entrepreneurial mindset. Such an entrepreneurial mindset includes 1) self-confidence, namely having strong self-belief, independence, optimism, and not depending on others, 2) task and result oriented, namely having a strong drive for progress, profit orientation, perseverance, diligence, decisiveness, hard work, enthusiasm, energy, and initiative, 3) risk taking, namely the ability to take risks and embrace challenges, 4) leadership, namely possessing leadership qualities, being sociable, and being open to suggestions and criticism, 5) originality, namely being innovative and creative, open-minded, well-informed, and knowledgeable, and 6) future oriented, namely having a vision and perspective toward the future.

Based on interviews with the business owners, they had attempted to implement the AIDA concept; however, the results had not yet met expectations. There had been an increase in orders after conducting promotions through various social media platforms, yet the increase in sales among the partner MSMEs was still not highly significant and had not demonstrated a consistent sales growth trend over time. This was due to the implementation of the AIDA concept not being carried out continuously and not being adequately supported by sufficient product diversification.

(a) (b)

Figure 5 (a) AIDA evaluation and (b) The community service team and training participants

CONCLUSION

The community service activities carried out by the UNS service team (Figure 7), under the PKM HGR-UNS scheme, aimed to help solve the problems faced by partner MSMEs, namely leather craft MSMEs in Mojopuro Village, Magetan, East Java, particularly in the areas of tax literacy, product innovation, and business management strengthening. The program's results showed that the tax training received a positive response from participants. The MSME partners were able to understand the types and calculations of taxes, especially the final income tax (PPh Final) for MSMEs. This indicates that an applied and contextual training approach can improve tax literacy among MSME actors, particularly leather MSMEs in Mojopuro Village, Magetan. In addition, the provision of production support equipment, specifically a flat heat press, had a tangible impact on product development and business innovation among partner MSMEs. This assistance provided direct benefits in meeting customer demand for handbag products that had not been previously produced.

However, based on interviews and discussions, the evaluation of training on bookkeeping using the LAMIKRO application and marketing using the AIDA concept has not yet shown optimal results. Although some participants have attempted to apply bookkeeping through the LAMIKRO application and the AIDA marketing concept, the implementation has not been consistent or continuous, so its impact on business performance has not yet been optimal.

Based on the results of this community service evaluation, it is recommended that MSME assistance programs be implemented in a continuous and periodic manner. Such assistance should focus on hands-on practices carried out by MSMEs in their daily operations, particularly in bookkeeping and taxation processes. Through consistent practice, MSME actors are expected not only to gain a better understanding but also to develop administrative compliance and improve the continuity and accuracy of bookkeeping and tax reporting. In addition, ongoing mentoring in innovation and AIDA-based marketing is needed to enhance MSMEs' ability to create product variations, increase product attractiveness in the eyes of consumers, and expand their market reach in a sustainable manner.

CONFLICTS OF INTEREST

The authors declare that there is no conflict of interest.

AUTHOR CONTRIBUTIONS STATEMENT

Conceptualization, HSRS and ALR; methodology, HSRS and ALR; investigation, HSRS and ALR; formal analysis, SW and ARS; writing—original draft preparation, INQA and MH; writing—review and editing, SI. Authorship confirms that all authors have genuinely contributed to the reported work**.**

AI DISCLOSURE STATEMENT

The authors used ChatGPT and Gemini to translate the manuscript and improve its grammatical structure during the preparation of this work. After using these tools, the authors thoroughly reviewed and edited the content as needed and take full responsibility for the content of the publication.

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AUTHOR PROFILES

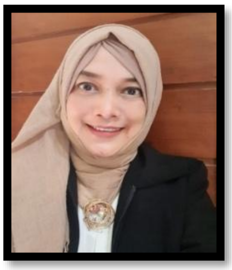
Hunik Sri Runing Sawitri
Expertise: Organizational Behavior, Human Resource Management
Email: huniksri_fe@staff.uns.ac.id
Affiliation: Prodi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret, Surakarta, Indonesia
Sinta ID: 6664344
Scopus ID: 57195716076

Asri Laksmi Riani
Email: asrilaksmi_fe@staff.uns.ac.id
Expertise: Human Resource Management; Creative Economy
Affiliation: Prodi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret, Surakarta, Indonesia
Sinta ID: 6198001
Scopus ID: 56311367900

Salamah Wahyuni
Email: salamyuni@staff.uns.ac.id
Expertise: Human Resource Management; Islamic Finance
Affiliation: Prodi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret, Surakarta, Indonesia
Sinta ID: 6124910
Scopus ID: 57193505682

Anastasia Riani Suprapti
Email: anastasiariani_fe@staff.uns.ac.id
Expertise: Human Resource Management
Affiliation: Prodi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret, Surakarta, Indonesia
Sinta ID: 6116975

Suryandari Istiqomah
Email: suryandari.istiqomah@staff.uns.ac.id
Expertise: Entrepreneurship and Innovation
Affiliation: Prodi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret, Surakarta, Indonesia
Sinta ID: 6649259
Scopus ID: 57194205543



Intan Novela Q.A
email: intan.novela@staff.uns.ac.id
expertise: Business Communication, Human Resource Management; Entrepreneurship
Affiliation: Prodi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret, Surakarta, Indonesia
Sinta ID: 6668276
Scopus ID: 057210436633

Mugi Harsono
Email: mugiharsono_fe@staff.uns.ac.id
Expertise: Family Business, Human Resource Management
Affiliation: Prodi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret, Surakarta, Indonesia
Sinta ID: 6692776
Scopus ID: 57195715887