

TRAINING ON ENHANCING FINANCIAL AND MARKETING MANAGEMENT SKILLS FOR “AMERTA JAYA” FOOD PROCESSING SMES IN SADING VILLAGE, BADUNG REGENCY

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| Article Info | ABSTRACT |
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| <p>Article History: Received December 16, 2025 Revised December 23, 2025 Accepted December 25, 2025</p> <hr/> <p>Keywords: Food Processing, Financial Management and Marketing Skills, Sales Performance, SMEs, Training</p> <hr/> <p>Copyright © 2025, The Author(s). This is an open access article under the CC-BY-SA license</p>  | <p>The “Amerta Jaya” small and medium-scale food processing industry (IKM) in Sading Village, Badung Regency, has faced increasingly fierce competition over the past three years. This is due to the growing number of players in the industry, which has negatively impacted sales turnover, falling short of the targets. One way to address this issue is through optimal product marketing. Based on preliminary interviews with Mrs. Retno Ika Suryaningsih, the head of the “Amerta Jaya” Food Processing IKM Center—which consists of 31 members in Sading Village—it was confirmed that there has been a decline in sales turnover, and although some marketing strategies have been implemented, they have not been fully effective. The current marketing efforts—ranging from product presentation, pricing, promotion, to distribution—have yet to reach optimal levels, particularly in terms of expanding to supermarkets or mini markets in Badung and Denpasar. This shortcoming stems from limited marketing capabilities. Furthermore, follow-up interviews revealed that, in addition to limited marketing skills, the “Amerta Jaya” food processing IKM also struggles with financial management. These conditions highlight the need for this community service initiative, which aims to equip IKM entrepreneurs in Sading Village with a comprehensive understanding of the importance of financial and marketing management—from designing appealing culinary products to distributing them through various retailers. Therefore, the objective of this community service program is to equip the members of the “Amerta Jaya” food processing IKM in Sading Village, Badung Regency, with essential knowledge on how to comprehensively manage their finances and product marketing, including connecting them to retailers to ensure easier consumer access to their products. The community service activity was conducted on Saturday, August 10, 2024, at the Sading Village Office and was attended by 17 IKM participants, 17 KKN (student community service) participants from Udayana University assigned to Sading Village, along with the service team. The program was successfully carried out with support from the KKN students stationed in Sading Village, Badung Regency.</p> |
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INTRODUCTION

Over the past three years, from 2021 to 2023, the sales turnover of food processing SMEs (IKM) in Sading Village, Badung Regency, has fluctuated and often failed to meet the set targets. Field surveys and interviews with Mrs. Retno Ika Suryaningsih, the head of the “Amerta Jaya” Food Processing SME Center in Sading Village, revealed a decline in sales turnover. Although there was some improvement in 2022, performance remained below expectations. This condition is attributed to several limitations faced by these SMEs, including the lack of product innovation, inadequate competitive pricing strategies, incomplete promotional efforts, and weak distribution channels to reach a wider network of retailers.

To address the decline in sales turnover, training on marketing capability enhancement is essential. This includes the ability to design market-attractive products, set competitive prices, conduct comprehensive promotions (both manual and digital), and ensure widespread product distribution. This strategy aligns with the concept of the marketing mix. Although they have attempted to market their

products, the SMEs still lack a proper understanding of how to optimize these efforts to consistently improve their sales performance. Moving forward, the 31 members of the “Amerta Jaya” food processing SME in Sading Village must implement a more effective marketing strategy.

Research evidence supports that marketing mix capabilities significantly contribute to increasing sales turnover (Woehler & Ernst, 2022; Ramaditya & Yasa, 2024). Moreover, the application of proper distribution systems—such as using brochures—can enhance market reach and boost sales (Meyer & Ujah, 2017). Improved marketing capabilities are thus expected to lead to increased sales and business profits. Culinary businesses in Sading Village and the wider Badung Regency have sought to overcome sales challenges through product marketing, including brochure distribution and social media use. However, these efforts remain suboptimal, and their understanding of the marketing mix is still limited.

In addition to insufficient marketing capacity, a needs assessment was conducted during the preparation of this community service program. Follow-up interviews confirmed that the SMEs also require improved competencies in financial management. These challenges underline the urgency of this community service initiative, which aims to equip “Amerta Jaya” food processing SMEs with essential knowledge of financial management and a comprehensive marketing mix model—extending to the creation of these models in practice. A complete marketing mix approach can significantly enhance marketing performance (Dadzie et al., 2023; Olazo, 2023), which in turn affects sales and profit performance.

Hence, the goal of this community service program is to equip SME business managers with crucial knowledge and skills in financial and marketing management that align with market preferences, in order to improve sales performance and profitability.

In response to the core problems faced by food processing SMEs in Sading Village—namely suboptimal financial and marketing management capabilities, which limit market reach—the Udayana Mengabdi Program (PUM), supported by KKN (Student Community Service) participants from Udayana University in Sading Village, was initiated to provide solutions. This involved training in financial and marketing management, including the use of diverse forms of social media promotion tailored to market segments, thus improving product visibility and consumer purchase interest.

These efforts are supported by previous research (Djayadiningrat et al., 2017; Khan et al., 2022; Hermawan & Yasa, 2021), which demonstrates that proper adoption of the marketing mix can enhance sales performance and profitability. Furthermore, the PUM activities involved training in financial report preparation, product packaging design, pricing strategies, promotional models, and distribution systems. The PUM is a strategic initiative to empower food processing SMEs (producing items such as *rengas* and *sengait* cakes) in Sading Village, Badung Regency, under the coordination of Mrs. Retno Ika Suryaningsih. It aims to strengthen the SMEs' capabilities, increase community income, reduce unemployment, and alleviate poverty.

Based on the identified problems, the following research questions were formulated: (1) How can the “Amerta Jaya” food processing SME center in Sading Village increase its sales turnover and business profits? (2) What financial management models can be developed for the “Amerta Jaya” food processing SMEs in Sading Village? (3) What kind of suitable, comprehensive, and updated marketing mix model can be created for the “Amerta Jaya” food processing SMEs?

The objectives of this community service initiative are: (1) To deliver training on the importance of financial management—especially in preparing simple financial reports—and on marketing, which includes the 4Ps of the marketing mix: product, price, promotion, and place, (2) To provide training on how to prepare simple financial statements and develop effective marketing mix models, (3) To create sample models of product packaging, promotional tools, and distribution systems as tangible outcomes of the PUM activities.

To achieve these objectives, the PUM delivers targeted knowledge and training in financial and marketing management, enabling the “Amerta Jaya” food processing SMEs in Sading Village to improve their sales turnover and profitability.

Providing Understanding of the Importance of Financial and Marketing Management; The food processing SMEs (IKM) in Sading Village, Badung Regency, have not yet fully grasped the importance of financial management and comprehensive, sustainable product marketing aligned with current market trends. Therefore, the proposed solution is to provide understanding to the IKM food processing entrepreneurs—specifically the traditional cake business group in Sading Village, which consists of 31 business actors led by Mrs. Retno Ika Suryaningsih (Head of the “Amerta Jaya” Food Processing SME Center). This is delivered through training and mentoring activities aimed at improving financial and

marketing management skills. The program focuses on the importance of product marketing to increase sales turnover and includes guidance on developing sample models for packaging, promotion, and distribution strategies that can be applied to reach wider markets.

The Importance of Financial Management in Business; IKMs are business entities that produce goods required and desired by the community. To operate effectively, IKMs must implement key management and business functions—one of which is financial management. Financial management plays a crucial role as it involves recording all business transactions, allowing for effective financial planning and control. This enables the business to achieve its goals, especially profit growth. Therefore, entrepreneurs in the “Amerta Jaya” food processing SME sector in Sading Village must understand how to manage their finances, ensuring they can handle company funds responsibly and present financial performance information in the form of simple financial statements.

The Importance of Marketing Activities; Once the entrepreneurs understand the importance of comprehensive and sustainable product marketing, they are expected to begin marketing their products more effectively. This includes designing appealing products, setting competitive prices, developing both traditional and digital promotion models, and implementing intensive distribution strategies. Based on current conditions, this community service program encourages the entrepreneurs to adopt a complete and up-to-date marketing mix model that reflects consumer behavior—communicating product information, pricing, sales promotions (e.g., discounts), and facilitating transactions.

Developing a Marketing Mix Model for Food Products; Preliminary interviews with the head of the “Amerta Jaya” Food Processing SME Center in Sading Village revealed that not all elements of the marketing mix have been used to promote their products. In fact, a comprehensive approach should already be in place. Therefore, this program also aims to assist SME entrepreneurs in Sading Village in developing various marketing mix models, such as: product packaging models, competitive pricing strategies, promotional models, and distribution models. With a complete marketing mix, their products are expected to reach wider markets, increase sales turnover, and improve customer satisfaction—ultimately building long-term customer loyalty.

Mentoring and Evaluation of the Marketing Mix Model; Once the “Amerta Jaya” food processing SMEs in Sading Village have established comprehensive financial management and marketing mix models for their products, the next step is regular mentoring every two months. These sessions involve field visits, discussions about progress and changes, and evaluations of the implementation. The goal is to assess whether the program has positively impacted sales turnover, customer acquisition, and customer satisfaction.

IMPLEMENTATION METHOD

Program Implementation

The first program is to provide training and lectures, providing an understanding of the importance of financial management and product marketing (marketing mix) capabilities in a complete and sustainable manner. This activity is carried out by inviting them / business actors of the “Amerta Jaya” processed food SMEs in Sading Village, Badung Regency, to a certain place (meeting room of the Sading Village Head Office) to be given a lecture, discuss, and provide examples of making balance sheets and preparing financial reports and marketing mix models. The lecture and how to make this marketing mix model will be filled by competent speakers in the fields of finance and marketing, namely Mr. Dr. Ketut Sujana, SE, MSI, Ak., and Mrs. Putu Laksmi Dewi Rahmayanti, SE, MM, who are used to being speakers and consultants in the fields of finance and marketing of UMKM products.

The second program is about the implementation of its creation with direct assistance from the speakers, discussing the preparation of financial reports and marketing mixes. In addition, it is also about how the promotion model and distribution model and so on. The third program is in the form of making examples of marketing mix models that are suitable for marketing products and how to use them. Furthermore, training is also provided on making complete marketing mix models for this food processing SME business group. Finally, examples of several marketing mix models that have not been used for the “Amerta Jaya” food processing SME in Sading Village were made so that through the marketing mix model used in the future it will become more complete, varied, in accordance with changes in market behavior. All of this helps food processing SMEs inform about business addresses, products sold in addition to diversity, prices, price discounts and other promotions that can attract customers. The making of this complete marketing mix model was carried out by resource persons and the community service team and

assisted by students who are KKN Udayana University in the village who understand Information Technology (IT) and product packaging design. These KKN students also integrate various programs that are run with this PUM activity.

Mentoring and Evaluation Stage

All activities are carried out regularly, after the creation of a complete and up-to-date marketing mix model, during the KKN period of Udayana University, the service team along with all students who are doing KKN can carry out routine mentoring and evaluation of the changes obtained and the obstacles still faced by the "Amerta Jaya" food processing SME in the Village.

RESULTS AND DISCUSSION

Implementation of Community Service

The first program is to provide training and lectures, providing an understanding of the importance of managing business finances and product marketing in a complete and sustainable manner. This activity will be carried out by inviting them / business actors of the "Amerta Jaya" food processing IKM in Sading Village, Badung Regency at the Sading Village Head Office to be given lectures, discussions, and provide examples of financial management and the creation of marketing mix strategies. Lectures and methods of financial management and marketing mix strategies are filled by competent speakers in the fields of finance and marketing, namely Mr. Dr. Ketut Sujana, SE, Ak., MSi., CA and Mrs. Putu Laksmi Dewi Rahmayanti, SE, MM, who are experienced as speakers and lecturers in the fields of financial management and marketing management.

The second program on improving the understanding of IKM business actors on financial management and marketing materials is carried out by means of questions and answers, discussions accompanied directly by resource persons on the preparation of financial reports and the preparation of marketing strategy models, procedures for promoting on social media during training and continued with communication via WhatsApp App if there is anything that needs to be discussed. Finally, an example of compiling a financial report in the form of an Excel program was made to make it easier for IKM food processing business managers to manage their finances and also develop their marketing strategies. The implementation of this PUM activity was carried out because it received assistance from Udayana University KKN students who were in Sading Village who connected about the program needs that needed to be provided and also adjusted to the Unud KKN program in Sading Village.

Results and Discussion

Community Service in the form of training activities to improve financial management and marketing skills at the "Amerta Jaya" Food Processing IKM Center in Sading Village was carried out smoothly and successfully, on Saturday, August 10, 2024 at the Sading Village Head Office, Badung Regency.





Figure 1. Photos of PUM Implementation Activities with KKN Students in Sading Village, Badung Regency

The participants in this community service activity were the actors from the “Amerta Jaya” Food Processing IKM Center under the coordination of Mrs. Retno, totaling 17 people. The implementation of this training started at 09.00 WITA until 13.00. The training material was delivered by Mr. Dr. Ketut Sujana, SE, MSi, Ak, and Mrs. Putu Laksmi Dewi Rahmayanti, SE, MM with the moderator Mrs. Prof. Dr. Dra. I Gusti Ayu Ketut Giantari, MSi for a period of two hours and continued with a question and answer session, about preparing financial reports and making marketing strategies. After that, the participants took a break to enjoy lunch with boxed rice at 13.00. After the training activity was completed, it was continued with an evaluation stage to determine the participants' understanding of the material used to prepare financial reports and make marketing strategies. Documentation of PUM activities is presented in Figure 1.

Training Material and Improvement of Financial Management and Marketing Skills

The training material to improve financial and marketing skills is presented in the form of a power point. From the participants' understanding of the training material, a competency is produced in preparing financial reports and creating marketing mix strategies to increase sales turnover for the "Amerta Jaya" processed food SME in Sading Village.

Training Material to Improve Financial Management Skills

The training material to improve financial management skills provided to the "Amerta Jaya" processed food SME business actors in Sading Village is more focused on providing an understanding of the importance for a businessman to be able to manage his business finances well, record accounting for company operations, understand the accounting cycle, accounting equations, journals, debit / credit balance rules, and prepare financial reports that reflect information on the company's financial position and financial performance. This material equips business actors to be able to prepare financial reports, which contain their ability to identify company assets (such as: cash and cash equivalents, cash, current accounts, deposits, receivables, inventory); and debt. Furthermore, it is also given about preparing a business profit and loss

report (containing the company's income and expenses). This material is presented in the form of a power point as presented in Figure 2.

Slide 1: Penelitian Perencanaan Lapangan Pekerjaan
 UNIVERSITAS PADJARAN (UNPAD)
 oleh: **M. HETTI DEWI, M. A., M. A., M. A.**

Slide 2: Pengertian IKM
 IKM adalah sebuah usaha yang memproduksi berbagai jenis produk yang diperlukan oleh berbagai jenis makhluk hidup

Slide 3: Industri Kecil Menengah dalam peraturan Menteri 64/M-IND/PER/7-2016
 Definisi Industri Kecil dan Menengah adalah:
 1. Industri adalah usaha kecil hingga menengah yang memproduksi barang atau jasa dengan jumlah tenaga kerja yang relatif sedikit dan diorganisir secara mandiri.
 2. Usaha Kecil adalah usaha ekonomi produktif yang berdiri sendiri, yang dilakukan oleh orang-orang dan/atau badan hukum yang merupakan warga negara Indonesia, bertempat tinggal di Indonesia, dan yang memiliki modal tidak melebihi Rp. 50.000.000,00 (lima puluh juta rupiah).
 3. Usaha Menengah adalah usaha ekonomi produktif yang berdiri sendiri, yang dilakukan oleh orang-orang dan/atau badan hukum yang merupakan warga negara Indonesia, bertempat tinggal di Indonesia, dan yang memiliki modal tidak melebihi Rp. 1.000.000.000,00 (satu miliar rupiah).

Slide 4: Kegiatan usaha Industri meliputi industri kecil, industri menengah, dan industri besar, yang ditetapkan berdasarkan jumlah Tenaga Kerja dan atau Nilai Investasi.
 Industri Kecil:
 1. Industri kecil merupakan industri yang memproduksi barang atau jasa dengan jumlah tenaga kerja yang relatif sedikit dan diorganisir secara mandiri.
 2. Usaha kecil adalah usaha ekonomi produktif yang berdiri sendiri, yang dilakukan oleh orang-orang dan/atau badan hukum yang merupakan warga negara Indonesia, bertempat tinggal di Indonesia, dan yang memiliki modal tidak melebihi Rp. 50.000.000,00 (lima puluh juta rupiah).
 3. Usaha menengah adalah usaha ekonomi produktif yang berdiri sendiri, yang dilakukan oleh orang-orang dan/atau badan hukum yang merupakan warga negara Indonesia, bertempat tinggal di Indonesia, dan yang memiliki modal tidak melebihi Rp. 1.000.000.000,00 (satu miliar rupiah).

Slide 5: Industri Menengah
 1. Industri menengah merupakan industri yang memproduksi barang atau jasa dengan jumlah tenaga kerja yang relatif sedikit dan diorganisir secara mandiri.
 2. Usaha menengah adalah usaha ekonomi produktif yang berdiri sendiri, yang dilakukan oleh orang-orang dan/atau badan hukum yang merupakan warga negara Indonesia, bertempat tinggal di Indonesia, dan yang memiliki modal tidak melebihi Rp. 1.000.000.000,00 (satu miliar rupiah).
 3. Usaha besar adalah usaha ekonomi produktif yang berdiri sendiri, yang dilakukan oleh orang-orang dan/atau badan hukum yang merupakan warga negara Indonesia, bertempat tinggal di Indonesia, dan yang memiliki modal tidak melebihi Rp. 1.000.000.000,00 (satu miliar rupiah).

Slide 6: Kriteria EMKM
 1. Jumlah tenaga kerja: 10-50 orang
 2. Jumlah modal: 10-50 juta
 3. Jumlah aset: 10-50 juta
 4. Jumlah karyawan: 10-50 orang
 5. Jumlah aset: 10-50 juta
 6. Jumlah aset: 10-50 juta
 7. Jumlah aset: 10-50 juta
 8. Jumlah aset: 10-50 juta
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 11. Jumlah aset: 10-50 juta
 12. Jumlah aset: 10-50 juta
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 15. Jumlah aset: 10-50 juta
 16. Jumlah aset: 10-50 juta
 17. Jumlah aset: 10-50 juta
 18. Jumlah aset: 10-50 juta

Slide 7: Persyaratan Pendanaan dan Pengendalian Usaha Sendiri memerlukan AKUNTANSI

Slide 8: Pilar Standar Prinsipor Akuntansi Keuangan di Indonesia
 SAK, SAK UNUM, SAK ETAP, SAK ENKAM

Slide 9: Laporan Laba Rugi
 Laba Rugi adalah laporan yang menunjukkan hasil dari aktivitas perusahaan selama periode tertentu.

Slide 10: Laporan Laba Rugi
 Laba Rugi adalah laporan yang menunjukkan hasil dari aktivitas perusahaan selama periode tertentu.

Slide 11: Laporan Laba Rugi
 Laba Rugi adalah laporan yang menunjukkan hasil dari aktivitas perusahaan selama periode tertentu.

Slide 12: Laporan Laba Rugi
 Laba Rugi adalah laporan yang menunjukkan hasil dari aktivitas perusahaan selama periode tertentu.

Slide 13: Mengapa harus melakukan pencatatan akuntansi terhadap operasi perusahaan?
 1. Untuk mengetahui posisi keuangan perusahaan.
 2. Untuk mengetahui kinerja perusahaan.
 3. Untuk mengetahui posisi keuangan perusahaan.

Slide 14: SIKLUS AKUNTANSI
 1. Mengetahui posisi keuangan perusahaan.
 2. Mengetahui kinerja perusahaan.
 3. Mengetahui posisi keuangan perusahaan.

Slide 15: Persamaan Akuntansi
 Aset = Liabilitas + Ekuitas Pemilik

Slide 16: Persamaan Akuntansi
 Aset = Liabilitas + Ekuitas Pemilik

Slide 17: JURNAL
 Jurnal adalah catatan transaksi yang menunjukkan perubahan posisi keuangan perusahaan.

Slide 18: Aturan Saldo Debit/Kredit dari Akun-akun Neraca
 Debit: Aset, Liabilitas, Ekuitas Pemilik
 Kredit: Aset, Liabilitas, Ekuitas Pemilik

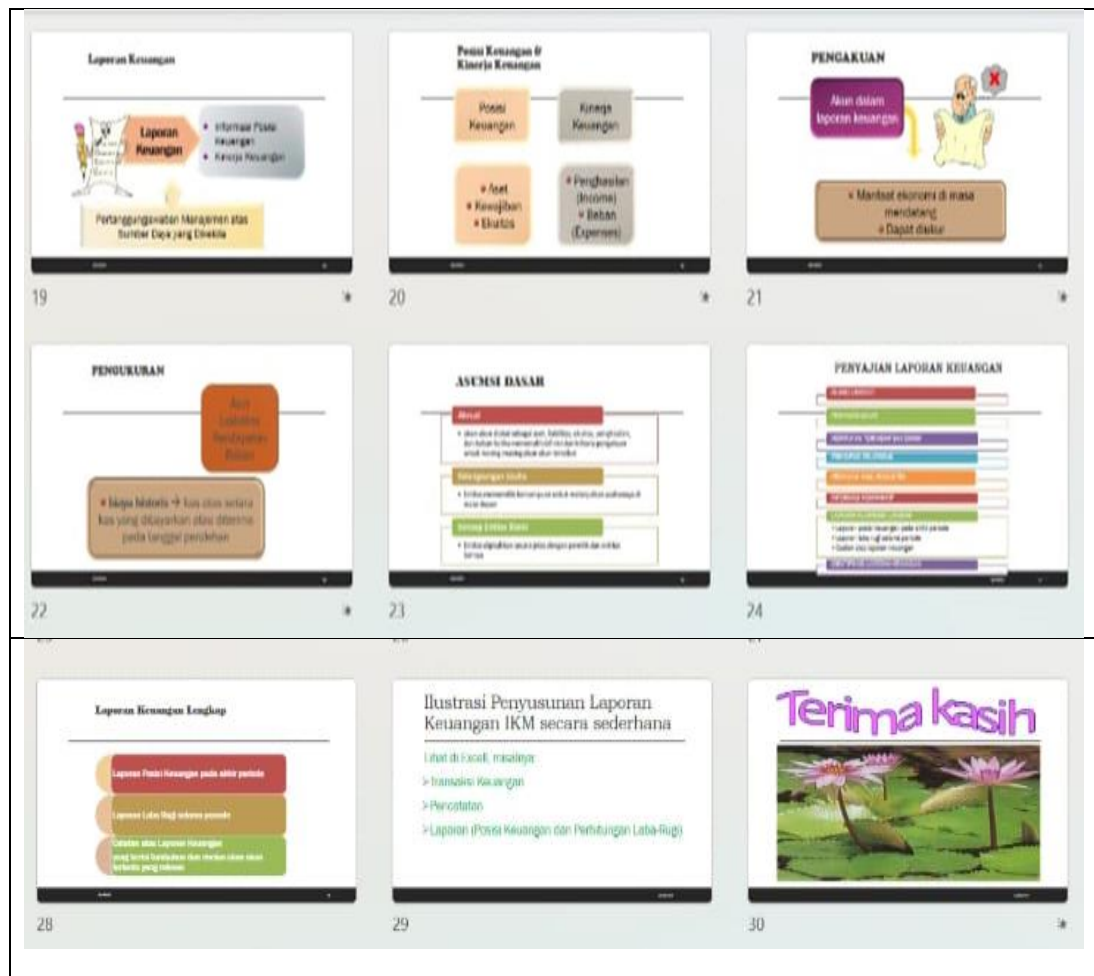


Figure 2. Training Materials on Preparation of Financial Reports for SMEs

In addition to the material on improving financial management skills, the material also provided to the “Amerta Jaya” food processing SME business actors in Sading Village is in the form of material on the preparation of marketing strategies for SMEs. This marketing strategy discusses how an SME business actor is able to offer products that are in accordance with market needs and desires, is able to set competitive prices, carry out good promotions, and accelerate the distribution of its products to satisfy consumers. The material on the preparation of marketing strategies for food processing SMEs is presented in Figure 3.



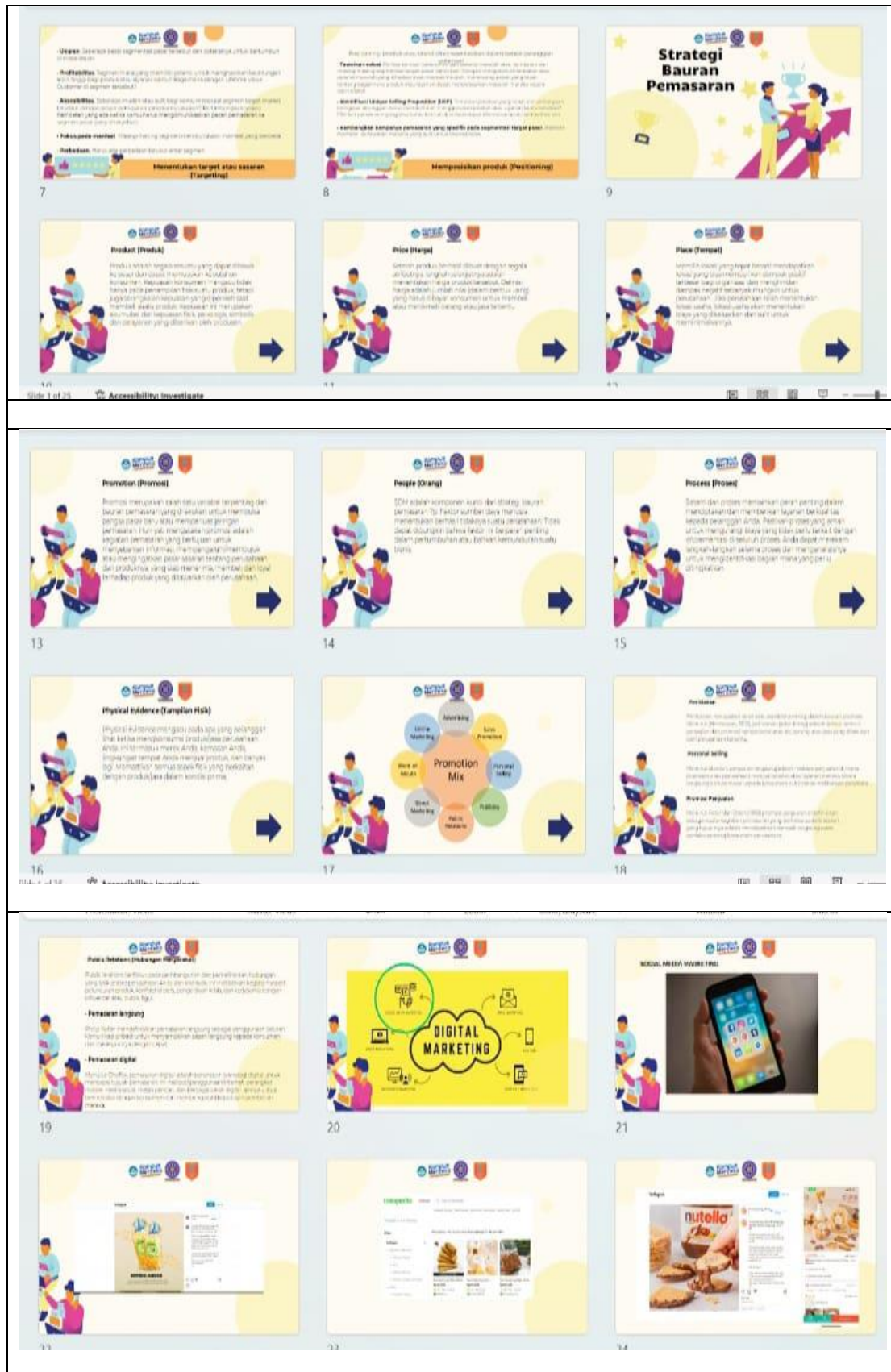


Figure 3. Training Materials for Developing SME Marketing Strategies

Evaluation of activities

Formal training is carried out for only one day but then a small discussion is held with the IKM food processing business actors during the KKN student mentoring and coordinated by the head of the community service. For business actors who want a more in-depth consultation, they can contact the resource person via WA. The community service team can also monitor or monitor through students who are still KKN in Sading village which is coordinated by Mrs. Retno

To determine the effectiveness of the implementation of this community service, an evaluation is carried out by providing a questionnaire at the end of the implementation so that the weaknesses and strengths of this community service can be identified.

Products produced

After conducting community service activities on Training and Improving Financial Management and Marketing Skills for the "Amerta Jaya" Food Processing IKM Center in Sading Village, Badung Regency, several achievements can be identified, including:

- 1) increasing the understanding of food processing IKM business actors about managing finances, preparing financial reports.
- 2) procedures for creating product marketing strategies in order to increase sales turnover.
- 3) and directly implementing an excel program to manage business finances.

The products that can be produced from this community service activity are in accordance with the promised output targets, namely: articles published in the national community service journal (*Jurnal Pengabdian Kepada Masyarakat Indonesia*), presentation certificates at the National Community Service Seminar (Senasdimas) Udayana University, 2024, and Intellectual Property Rights (HKI). In addition, the products are in the form of several excel programs for preparing financial reports.

CONCLUSION AND SUGGESTIONS

Conclusion

After the Community Service Team from the Management Study Program, Faculty of Economics and Business, Udayana University conducted training and improvement activities for financial management and marketing skills for food processing SMEs "Amerta Jaya" in Sading Village, Badung Regency, their understanding of the preparation of simple financial reports for businesses and marketing strategies that are suitable for increasing sales turnover and profits can be realized.

Suggestions

Based on the results of community service activities, it can be suggested that these training and mentoring activities can be continued with other community service activities, such as: mentoring in the preparation of complete financial reports to anticipate more transactions, training activities on product innovation, training on website creation, and training on managing social media to provide maximum results for businesses.

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