

THE INFLUENCE OF ACCOUNTABILITY FACTORS, PROFESSIONALISM, AND AUDITOR EXPERIENCE ON AUDIT QUALITY WITH REWARD AS A MODERATION EMPIRICAL STUDY OF PUBLIC ACCOUNTING FIRM IN SULAWESI, MALUKU AND PAPUA REGIONS

Masnawaty*

¹Faculty of Economics and Business, Makassar State University

E-mail: masnawaty.s@unm.ac.id

Submitted: November 29, 2024	Revised: 01 December 2024	Accepted: 3 December 2024
---------------------------------	------------------------------	------------------------------

Abstract

The purpose of this study is to determine the effect of auditor competence, independence, and experience on audit quality. This study is important because of the increasing demand from users of financial statements for quality audit reports. The population of this study were auditors working at a Public Accounting Firm domiciled in Bogor with a sample of 69 respondents. The sample was selected using the convenience sampling method. The data processing and analysis methods used were descriptive statistics, classical assumption testing, multiple linear regression testing and hypothesis testing. The data were tested using SPSS software version 25. The findings of this study indicate that the independent variables in this study, namely accountability, professionalism, and experience, simultaneously have a positive and significant effect on Audit Quality.

Keywords: *Entrepreneurial Education; Government Support; MSMEs Performance; SDGs.*

1. INTRODUCTION

In an increasingly complex and globally integrated business world, the need for transparency and accuracy in financial reporting is increasingly urgent. Reliable financial reporting is not only important for the company's internal management, but also for various external stakeholders such as investors, creditors, regulators, and the public. Public trust in financial reporting is key to the sustainability and growth of a company. When the information presented in the financial report is considered valid, companies can attract more investment, maintain good relationships with creditors, and improve their reputation in the market.

Audit serves as the main safeguard in ensuring the reliability of financial statements. The auditor acts as an independent party that evaluates and provides an objective assessment of the financial information presented. High audit quality is essential to ensure that financial statements are not only in accordance with applicable accounting standards, but also free from material errors and

fraud. In this context, audit quality can be influenced by various factors, including accountability, professionalism, and auditor experience.

Accountability is a key component that an auditor must have. An accountable auditor has a responsibility to act ethically and transparently during the audit process. Professionalism is the second factor that is no less important in determining audit quality. Auditor experience is the third factor that greatly influences audit quality. Auditors with more experience are usually more familiar with the various types of transactions and potential risks that may be faced during an audit.

Although auditor accountability, professionalism, and experience are important factors in determining audit quality, the existence of a reward system in an organization is often overlooked. Rewards can serve as a significant moderating variable, as rewards given to auditors can increase their motivation and performance. An effective reward system includes not only financial rewards, but also recognition of achievement, opportunities for career development, and the creation of a supportive work environment.

Amidst the ongoing industry dynamics and regulatory changes, it is important to delve deeper into how auditor accountability, professionalism, and experience affect audit quality. In addition, it is also necessary to explore how reward systems can modify these influences. This study aims to provide a deeper understanding of the interaction between these factors and their impact on audit quality. By understanding how each factor contributes and interacts with each other, organizations can formulate better strategies to improve audit quality.

2. RESEARCH METHOD

The type of research in this study is verification with an explanatory survey research method. The research objects used in the study are accountability, professionalism and auditor experience as independent variables and their influence on audit quality as dependent variables in Public Accounting Firms in Sulawesi, Maluku, and Papua. The type of data used in this study is quantitative data. The sample in this study were auditors who worked in several Public Accounting Firms in Sulawesi, Maluku, and Papua. The sampling method in this study was by using convenience sampling. The data analysis method used was descriptive statistics and conducting data quality tests by conducting validity tests and reliability tests.

3. DATA PRESENTATION AND ANALYSIS

3.1 KAP Masnawaty Sangkala, SE, M.Si., Phd., Ak., CA., CPA

Respondent characteristic analysis is used to provide an overview of respondents, whether with different characteristics have the same assessment or not. Based on the results of the survey

using a questionnaire, the characteristics of respondents are divided into several groups, namely according to position, last education, length of work experience, training conducted in the last 2 years, and the number of fraud cases found. Based on research that has been conducted in several Public Accounting Firms, the characteristics of respondents can be seen below:

Description of respondents based on position in KAP Masnawaty Sangkala, SE, M.Si., Phd., Ak., CA., CPA, grouping of respondents based on position in KAP Masnawaty Sangkala, SE, M.Si., Phd., Ak., CA., CPA Respondents can be seen in the table below:

Table 4 Description of Positions in KAP Masnawaty Sangkala, SE, M.Si., Phd., Ak., CA., CPA Respondents

No.	Position	Amount	Percentage
1.	Junior Auditor	14	56%
2.	Senior Auditor	7	28%
3.	Supervisor	1	4%
4.	Manager	2	8%
5.	Partner	1	4%
Amount		25	100%

Source: Processed primary data, 2024

Based on Table 4 above, it can be seen that the respondents in this study have junior auditors, namely 14 respondents with a percentage of 56%, Senior Auditors as many as 7 respondents with a percentage of 28%, 1 supervisor respondent with a percentage of 4%, 2 managers respondents with a percentage of 8%, 1 partner respondent with a percentage of 4%.

a. Respondent description based on last education

Grouping of respondents based on their last education can be seen in the table below:

Table 5 Description of the last education of KAP Masnawaty Sangkala, SE, M.Sc., Phd., Ak., CA., CPA Respondents

No.	Last education	Amount	Percentage
1.	D3	-	-
2.	S1	21	84%
3.	S2	3	12%
4.	S3	1	4%
Amount		25	100%

Source :Primary data processed, 2024

Based on Table 5 above, it can be seen that the respondents in this study who had completed their undergraduate education were 21 respondents with a percentage of 84%, 3 respondents had completed their Masters education with a percentage of 12%, and 1 respondent had completed their Doctoral education with a percentage of 4%.

b. Description of respondents based on length of work experience

Grouping of respondents based on the length of work experience of respondents can be seen in the table below:

Table 6 Description of Length of Work Experience Description of KAP MasnawatySangkala, SE, M.Si., Phd., Ak., CA., CPA Respondent

No .	Length of Work Experience	Amount	Percentage
1.	0-1 years	7	24%
2.	2-3 years	9	36%
3.	4-5 years	8	32%
4.	> 6 years	1	4%
Amount		25	100%

Source :Primary data processed, 2024

Based on Table 6 above, it can be seen that the respondents in this study have worked for 0-1 years as many as 7 respondents with a percentage of 28%, have worked for 2-3 years as many as 9 respondents with a percentage of 36%, have worked for 4-5 years as many as 8 respondents with a percentage of 32%, and those who have worked >6 years as many as 1 respondent with a percentage of 4%.

c. Respondent description based on training conducted during the last 2 years.

Grouping of respondents based on training during the last 2 years of respondents can be seen in the table below:

Table 7 Description of Training During the Last 2 Years KAP Masnawaty Sangkala, SE, M.Si., Phd., Ak., CA., CPA Respondent

No.	Training During the Last 2 Years	Amount	Percentage
1.	Never	5	20%
2.	1-2 times	13	52%
3.	3-4 times	5	20%
4.	> 5 times	2	8%
Amount		25	100%

Source :Primary data processed, 2024

3.2 Public Accounting Firm KAP Irsad Muhammad

Respondent characteristic analysis is used to provide an overview of respondents, whether with different characteristics have the same assessment or not. Based on the results of the survey using a questionnaire, the characteristics of respondents are divided into several groups, namely according to position, last education, length of work experience, training conducted in the last 2 years, and the number of fraud cases found. Based on research that has been conducted in several Public Accounting Firms, the characteristics of respondents can be seen below:

a. Description of respondents based on their position in KAP Irsad Muhammad,

Grouping of respondents based on the position of KAP Irsad Muhammad respondents can be seen in the table below:

Table 8 Job Description in Respondent's KAP KAP Irsad Muhammad

No.	Position	Amount	Percentage
1.	Junior Auditor	7	36%
2.	Senior Auditor	8	42%
3.	Supervisor	2	11%
4.	Manager	2	11%
5.	Partner	-	-
Amount		19	100%

Source :Primary data processed, 2024

Based on Table 8 above, it can be seen that the respondents in this study have junior auditors, namely 7 respondents with a percentage of 36%, Senior auditors 8 respondents with a percentage of 42%, Supervisors 2 respondents with a percentage of 11%, and Managers 2 respondents with a percentage of 11%.

b. Description of respondents based on last education

Grouping of respondents based on the length of work experience of respondents can be seen in the table below:

Table 10 Description of Respondents' Length of Work Experience at KAP IrsadMuhammad

No.	Length of Work Experience	Amount	Percentage
1.	0-1 years	3	16%
2.	2-3 years	4	21%
3.	4-5 years	11	58%
4.	> 6 years	1	6%
Amount		19	100%

Source :Primary data processed, 2024

Based on Table 10 above, it can be seen that the respondents in this study have worked for 0-1 years as many as 3 respondents with a percentage of 16%, those who have worked for 2-3 years as many as 4 respondents with a percentage of 21%, those who have worked for 4-5 years as many as 11 respondents with a percentage of 58%, and those who have worked >6 years as many as 1 respondent with a percentage of 6%.

d. Respondent description based on training conducted during the last 2 years.

Grouping of respondents based on training during the last 2 years of respondents can be seen in the table below:

Table 11 Description of Training During the Last 2 Years of Respondents KAP Irsad Muhammad

No.	Training During the Last 2 Years	Amount	Percentage
1.	Never	5	26%
2.	1-2 times	9	47%
3.	3-4 times	4	21%
4.	> 5 times	2	11%
	19	100%	

Accountability, Professionalism, and Auditor Experience on Audit Quality with Rewards as Moderation

Integrated entrepreneurship education, combined with digital literacy, has become a key requirement to help MSMEs in this area compete in the digital era. Mrs. Solihah Nur Aini commented: "The training I participated in from the university was interesting, but it was purely theoretical. What we need are practical training sessions, such as how to set up an online store or manage marketing through social media. Without that, we struggle to grow. W/04/001/SNA/IK." Kaji Dola Ashari said: "Our entrepreneurial literacy is still low. I don't even know how to make proper financial reports, let alone access business credit. The government or academia should offer on-the-ground training. W/04/002 /DA/IK." Mr Rudi Ali (Chairman of Pokdarwis in the Kenjeran Surabaya area) noted: "As a tourism community, we see a lot of potential in MSMEs here. Unfortunately, product innovation and marketing are still weak. Training involving academics is crucial to providing new ideas and innovative strategies. W/04/005/RA/IT." The interviews reveal that the entrepreneurial literacy of MSME owners is still low, particularly in areas such as financial management, product innovation, and digital marketing.

Integrated entrepreneurship learning plays an important role in improving entrepreneurial literacy and MSME performance in the North Coast region of East Java. However, based on the results of interviews, the training provided by the government and private institutions tends to focus

on theory and less emphasis on direct practice that can be applied in the context of daily business. Most of the MSME actors interviewed admitted that it was difficult to implement training materials, especially related to digital marketing and business financial management. The observation results support this finding, where most MSMEs in the North Coast area have not utilized technology optimally to increase product marketing. For example, only a few businesses use e-commerce platforms to reach a wider market. This shows that there is a digital literacy gap that can hinder business growth, especially in the era of digital transformation like today.

The learning approach carried out so far is still one-way and does not involve active participation from business actors. This is contrary to the theory of active learning, where business actors should be given the opportunity to practice the knowledge they learned during training. Study Maula et al., (2023) emphasized that problem-based learning can improve the adaptability and creativity of MSME actors in facing business challenges. To improve entrepreneurial literacy, the government and academic institutions need to develop training programs that are contextual and practice-based. For example, training can include a simulation of the use of social media for product promotion or a workshop on simple financial management. Post-training assistance is also needed so that MSME actors can continue to receive guidance and feedback in developing their businesses.

In addition, entrepreneurship learning needs to be directed at increasing the awareness of business actors on the importance of innovation (Rahma et al., 2022; Setyawati et al., 2024; Wardana et al., 2023, 2024). Observations show that most MSME products in this region are still traditional and less innovative, making it difficult to compete with products from outside the region. Innovation can be realized through the development of products based on local wisdom, such as special foods or souvenirs made from seafood. The integration of entrepreneurship learning with digital literacy and product innovation is expected to be able to improve the performance of MSMEs, both in terms of productivity and competitiveness. In the long term, this will support business sustainability and create more inclusive jobs in the North Coast region of East Java.

3.2.3 Strategies to Strengthen Collaboration between the Government and MSMEs in Support of SDG 8 and SDG 12

Collaboration strategies between the government and MSMEs in the North Coast region of East Java need to be comprehensively designed to support the achievement of SDG 8 (decent work and economic growth) and SDG 12 (responsible consumption and production). Based on the interviews, one of the main obstacles in this collaboration is the lack of coordination between various

stakeholders. MSME actors often feel that government policies are not transparent and difficult to access, while the government considers MSMEs to be less proactive in using the facilities that have been provided. The observation results show that the North Coast area has great potential to develop a tourism-based business ecosystem, but this potential has not been utilized optimally. The absence of strong regional branding makes MSME products from this area difficult to be known in the wider market. In addition, promotional activities such as festivals or bazaars of local products are still rarely held, so opportunities to introduce MSME products to tourists are limited. An effective collaboration strategy can start by forming a cross-sector working group involving the government, MSMEs, academics, and local communities. This group aims to formulate programs based on local needs, such as the provision of marketing infrastructure or digital marketing training. In addition, the government can initiate event-based promotional campaigns, such as seafood festivals or local product bazaars, involving MSME actors as the main participants.

Research (Maula et al., 2023; Rahma, 2023; Wardana et al., 2020) shows that multi-stakeholder-based collaboration can increase the competitiveness of MSMEs through the creation of a supportive business ecosystem. In the context of the North Coast of East Java, this strategy needs to be complemented by the provision of incentives for MSMEs that implement sustainable production practices, such as the use of environmentally friendly raw materials. To support SDG 12, the government can encourage MSMEs to apply the principles of responsible consumption and production through training and mentoring. For example, MSME actors can be taught how to reduce production waste or use more sustainable local raw materials. This will not only support the achievement of the SDGs, but also improve the image of MSME products in the eyes of consumers. With a planned collaboration strategy and consistent implementation, the government and MSMEs can create a strong synergy to support sustainable economic growth in the North Coast region of East Java. This will not only improve the welfare of business actors, but also make a real contribution to the achievement of SDG 8 and SDG 12.

4. CONCLUSION

Based on the research findings, collaboration between the government and MSMEs in the North Coast region of East Java faces several challenges that impact business sustainability, such as a lack of synergy in the provided programs and limited facilities to support the marketing of local products. However, there is significant potential to enhance this collaboration through a more integrated approach, involving MSME owners in program planning and facilitating their access to hands-on entrepreneurship education and technology. Strengthening entrepreneurial literacy,

particularly in digital skills and product innovation, is crucial to improving the competitiveness of MSMEs in this area.

To strengthen the collaboration between the government and MSMEs in support of SDG 8 and SDG 12, a multi-stakeholder ecosystem should be established, involving academics and local communities. This can be achieved by offering relevant training, enhancing digital marketing capabilities, and promoting sustainability-based products. In this way, the government and MSMEs can create a strong synergy that not only boosts local economic performance but also supports broader sustainable development goals.

REFERENCES

- Abed, S.S. (2021). Women entrepreneurs' adoption of mobile applications for business sustainability. *Sustainability (Switzerland)*, 13(21). <https://doi.org/10.3390/su132111627>
- Akenji, L., & Bengtsson, M. (2014). Making sustainable consumption and production the core of sustainable development goals. *Sustainability (Switzerland)*, 6(2), 513–529. <https://doi.org/10.3390/su6020513>
- Arner, D. W., Buckley, R. P., Zetsche, D. A., & Veidt, R. (2020). Sustainability, FinTech and Financial Inclusion. *European Business Organization Law Review*, 21(1), 7–35. <https://doi.org/10.1007/s40804-020-00183-y>
- Astadi, P., Kristina, S., Retno, S., Yahya, P., & Agni Alam, A. (2022). The long path to achieving green economic performance for micro small medium enterprises. *Journal of Innovation and Entrepreneurship*, 11(1), 1–19. <https://doi.org/10.1186/s13731-022-00209-4>
- Bazkiaei, HA, Heng, LH, Khan, NU, Saufi, RBA, & Kasim, RSR (2020). Do entrepreneurial education and big-five personality traits predict entrepreneurial intention among university students? *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1801217>
- Corrales-Estrada, AM, Gómez-Santos, LL, Bernal-Torres, CA, & Rodriguez-López, JE (2021). Sustainability and resilience organizational capabilities to enhance business continuity management: A literature review. *Sustainability (Switzerland)*, 13(15). <https://doi.org/10.3390/su13158196>
- Dana, L. P., Tajpour, M., Salamzadeh, A., Hosseini, E., & Zolfaghari, M. (2021). The impact of entrepreneurial education on technology-based enterprise development: The mediating role of motivation. *Administrative Sciences*, 11(4). <https://doi.org/10.3390/admsci11040105>
- Detlor, B., & Julien, H. (2020). Success factors influencing digital literacy training initiatives led by local community organizations. *Proceedings of the Association for Information Science and Technology*, 57(1), 2–4. <https://doi.org/10.1002/pra2.331>
- Durst, S., & Zieba, M. (2020). Knowledge of risks inherent in business sustainability. *Journal of Cleaner Production*, 251. <https://doi.org/10.1016/j.jclepro.2019.119670>
- Fan, T., Schwab, A., & Geng, X. (2021). Habitual entrepreneurship in digital platform ecosystems: A time-contingent model of learning from prior software project experiences. *Journal of Business Venturing*, 36(5), 106140. <https://doi.org/10.1016/j.jbusvent.2021.106140>
- Fani, SV, & Subriadi, AP (2019). Business continuity plan: Examining multi-usable framework. *Procedia Computer Science*, 161, 275–282. <https://doi.org/10.1016/j.procs.2019.11.124>
- Ferreira, J.J., Fernandes, C.I., Schiavone, F., & Mahto, R.V. (2021). Sustainability in family business – A bibliometric study and a research agenda. *Technological Forecasting and Social Change*, 173(October 2020). <https://doi.org/10.1016/j.techfore.2021.121077>
- Ferro, C., Padin, C., Høgevold, N., Svensson, G., & Sosa Varela, J. C. (2019). Validating and

- expanding a framework of a triple bottom line dominant logic for business sustainability through time and across contexts. *Journal of Business and Industrial Marketing*, 34(1), 95–116. <https://doi.org/10.1108/JBIM-07-2017-0181>
- Gairola, R. S. (2019). Attitudes of secondary teacher trainees towards entrepreneurial education. *Research in Educational Policy and Management*, 1(1), 44–54. <https://doi.org/10.46303/repam.01.01.4>
- Galvão, A., Marques, C., & Ferreira, J. J. (2020). The role of entrepreneurship education and training programs in advancing entrepreneurial skills and new ventures. *European Journal of Training and Development*, 44(6–7), 595–614. <https://doi.org/10.1108/EJTD-10-2019-0174>
- Gianiodis, PT, & Meek, W.R. (2020). Entrepreneurial education for the entrepreneurial university: a stakeholder perspective. *Journal of Technology Transfer*, 45(4), 1167–1195. <https://doi.org/10.1007/s10961-019-09742-z>
- Hägg, G., & Gabrielsson, J. (2020). A systematic literature review of the evolution of pedagogy in entrepreneurial education research. *International Journal of Entrepreneurial Behavior and Research*, 26(5), 829–861. <https://doi.org/10.1108/IJEBr-04-2018-0272>
- Hernández-Sánchez, B.R., Sánchez-García, J.C., & Mayens, A.W. (2019). Impact of entrepreneurial education programs on total entrepreneurial activity: The case of Spain. *Administrative Sciences*, 9(1). <https://doi.org/10.3390/admsci9010025>
- Kim, K. T. (2019). The structural relationship among digital literacy, learning strategies, and core competencies among South Korean college students. *Educational Sciences: Theory and Practice*, 19(2), 3–21. <https://doi.org/10.12738/estp.2019.2.001>
- Lee, W., & Kim, B. (2019). Business sustainability of start-ups based on government support: An empirical study of Korean start-ups. *Sustainability (Switzerland)*, 11(18), 1–20. <https://doi.org/10.3390/su11184851>
- Lee, W.S., & Kim, BY (2019). The effects of career orientations on entrepreneurial satisfaction and business sustainability. In *Journal of Asian Finance, Economics and Business* (Vol. 6, Issue 4, pp. 235–248). <https://doi.org/10.13106/jafeb.2019.vol6.no4.235>
- Lin, A. J., & Chang, H. Y. (2019). Business sustainability performance evaluation for Taiwanese Banks-A hybrid multiple-criteria decision-making approach. In *Sustainability (Switzerland)* (Vol. 11, Issue 8). <https://doi.org/10.3390/su11082236>
- Lynch, M., Kamovich, U., Longva, K. K., & Steinert, M. (2021). Combining technology and entrepreneurial education through design thinking: Students' reflections on the learning process. *Technological Forecasting and Social Change*, 164(July 2019), 119689. <https://doi.org/10.1016/j.techfore.2019.06.015>
- Machali, I., Wibowo, A., Murfi, A., & Narmaditya, BS (2021). From teachers to students creativity? the mediating role of entrepreneurial education. *Cogent Education*, 8(1). <https://doi.org/10.1080/2331186X.2021.1943151>

- Maliva, N., Mbilinyi, B., Maliva, N.S., Wilbard, J.G., Mbilinyi, BD, Massawe, DP, & Mkwizu, K.H. (2018). Residents' Perception of Seafood as a Tourism Product. *International Journal of Research & Methodology in Social Science*, 4(3), 69. <https://doi.org/10.5281/zenodo.1464301>
- Margherita, A., & Heikkilä, M. (2021). Business continuity in the COVID-19 emergency: A framework of actions undertaken by world-leading companies. *Business Horizons*, 64(5), 683–695. <https://doi.org/10.1016/j.bushor.2021.02.020>
- Maula, FI, Murwani, FD, Hermawan, A., Nasikh, & Wardana, LW (2023). Challenges of Business Success in the Era of Disruption. *Journal of Higher Education Theory and Practice*, 23(6), 216–230. <https://doi.org/10.33423/jhetp.v23i6.5979>
- Moşteanu, N. R. (2020). Management of disasters and business continuity in a digital world. In *International Journal of Management* (Vol. 11, Issue 4, pp. 169–177). <https://doi.org/10.34218/IJM.11.4.2020.018>
- Mutanda, M., & Moyo, S. (2021). a Lateral View on Entrepreneurial Literacy and the Role of Tertiary Institutions: a Case Study of South Africa. *Academy of Accounting and Financial Studies Journal*, 25(4), 1–15.
- Niemimaa, M., Järveläinen, J., Heikkilä, M., & Heikkilä, J. (2019). Business continuity of business models: Evaluating the resilience of business models for contingencies. *International Journal of Information Management*, 49(April), 208–216. <https://doi.org/10.1016/j.jinfomgt.2019.04.010>
- Nur Asni Aulia, M Hasan, M Dinar, M Ihsan Said Ad, T., & Supatminingsih. (2020). Entrepreneurship literacy, Digital literacy, Business continuity. *Faculty of Economics, Makassar State University*, 29.
- Nuseir, M.T., Basheer, M.F., & Aljumah, A. (2020). Antecedents of entrepreneurial intentions in smart city of Neom Saudi Arabia: Does the entrepreneurial education on artificial intelligence matter? *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1825041>
- Orobia, L.A., Tusiime, I., Mwesigwa, R., & Ssekiziyivu, B. (2020). Entrepreneurial framework conditions and business sustainability among the youth and women entrepreneurs. *Asia Pacific Journal of Innovation and Entrepreneurship*, 14(1), 60–75. <https://doi.org/10.1108/apjie-07-2019-0059>
- Othman, Z., Nordin, MFF, & Sadiq, M. (2020). GST fraud prevention to ensure business sustainability: a Malaysian case study. *Journal of Asian Business and Economic Studies*, 27(3), 245–265. <https://doi.org/10.1108/JABES-11-2019-0113>
- Rahma, A. (2023). Literature Review: Application of Artificial Intelligence in Higher Education Business Education to Improve Students' Computational Thinking Literature Review: Application of Artificial Intelligence in Higher Education Business.. *Journal of Education...*, 11(3), 182–193. <https://journal.unesa.ac.id/index.php/jpap/article/view/31869%0Ahttps://journal.unesa.ac.id/index.php/jpap/article/download/31869/11332>
- Rahma, A., Sudarmiati, Agus Hermawan, Amelia Setyawati, & Farij Ibadil Maula. (2022). Can

Celebrity Endorsement Improve the Purchase Decision of “Clothing” Msme Products Through Brand Image? LITERACY : International Scientific Journals of Social, Education, Humanities, 1(3), 48–64. <https://doi.org/10.56910/literacy.v1i3.289>

- Ritz, W., Wolf, M., & McQuitty, S. (2019). Digital marketing adoption and success for small businesses: The application of the do-it-yourself and technology acceptance models. *Journal of Research in Interactive Marketing*, 13(2), 179–203. <https://doi.org/10.1108/JRIM-04-2018-0062>
- Sang, D., & Lin, J. (2019). How does entrepreneurial education influence the entrepreneurial intention of college students: The moderating and mediating effects of entrepreneurial alertness. In *International Journal of Emerging Technologies in Learning* (Vol. 14, Issue 8, pp. 139–157). <https://doi.org/10.3991/ijet.v14i08.10408>
- Saura, J.R. (2021). Using Data Sciences in Digital Marketing: Framework, methods, and performance metrics. *Journal of Innovation and Knowledge*, 6(2), 92–102. <https://doi.org/10.1016/j.jik.2020.08.001>
- Schätter, F., Hansen, O., Wiens, M., & Schultmann, F. (2019). A decision support methodology for a disaster-caused business continuity management. *Decision Support Systems*, 118, 10–20. <https://doi.org/10.1016/j.dss.2018.12.006>
- Schmid, B., Raju, E., & Jensen, P.K.M. (2021). COVID-19 and business continuity - learning from the private sector and humanitarian actors in Kenya. *Progress in Disaster Science*, 11, 100181. <https://doi.org/10.1016/j.pdisas.2021.100181>
- Setyawati, A., Sugangga, R., Sulistyowati, R., Narmaditya, BS, Maula, FI, Wibowo, NA, & Prasetya, Y. (2024). Locus of control, environment, and small-medium business performance in pilgrimage tourism: The mediating role of product innovation. *Heliyon*, 10(9), e29891. <https://doi.org/10.1016/j.heliyon.2024.e29891>
- Shaheer, N. A., & Li, S. (2020). The CAGE around cyberspace? How digital innovations internationalize in a virtual world. *Journal of Business Venturing*, 35(1), 1–19. <https://doi.org/10.1016/j.jbusvent.2018.08.002>
- Shepherd, D. A., Saade, F. P., & Wincent, J. (2020). How to circumvent adversity? Refugee-entrepreneurs' resilience in the face of substantial and persistent adversity. *Journal of Business Venturing*, 35(4), 1–26. <https://doi.org/10.1016/j.jbusvent.2019.06.001>
- Sivarajah, U., Irani, Z., Gupta, S., & Mahroof, K. (2020). Role of big data and social media analytics for business to business sustainability: A participatory web context. *Industrial Marketing Management*, 86(April), 163–179. <https://doi.org/10.1016/j.indmarman.2019.04.005>
- Sulistyowati, R., Sudarwanto, T., Rakhmawati, DY, Maula, FI, Biantoro, TS, Narmaditya, BS, & Ahmad, MF (2024). Enhancing entrepreneurial intentions among vocational high school students in online business and marketing in East Java, Indonesia: The role of passion, education, and entrepreneurial skills in supporting SDGs. *E3S Web of Conferences*, 568. <https://doi.org/10.1051/e3sconf/202456804003>

- Suresh, N., Sanders, G.L., & Braunscheidel, M.J. (2020). Business Continuity Management for Supply Chains Facing Catastrophic Events. *IEEE Engineering Management Review*, 48(3), 129–138. <https://doi.org/10.1109/EMR.2020.3005506>
- Tilt, C. A., Qian, W., Kuruppu, S., & Dissanayake, D. (2021). The state of business sustainability reporting in sub-Saharan Africa: an agenda for policy and practice. *Sustainability Accounting, Management and Policy Journal*, 12(2), 267–296. <https://doi.org/10.1108/SAMPJ-06-2019-0248>
- Wardana, LW, Ahmad, Indrawati, A., Maula, FI, Mahendra, AM, Fatihin, MK, Rahma, A., Nafisa, AF, Putri, AA, & Narmaditya, BS (2023). Do digital literacy and business sustainability matter for creative economy? The role of entrepreneurial attitude. *Heliyon*, 9(1), e12763. <https://doi.org/10.1016/j.heliyon.2022.e12763>
- Wardana, LW, Martha, JA, Wati, AP, Narmaditya, BS, Setyawati, A., Maula, FI, Mahendra, AM, & Suparno. (2024). Does entrepreneurial self-efficacy really matter for entrepreneurial intention? Lessons from covid-19. *Cogent Education*, 11(1). <https://doi.org/10.1080/2331186X.2024.2317231>
- Wardana, LW, Purnama, C., Anam, S., & Maula, FI (2020). Attitude Determinant in Entrepreneurship Behavior of Vocational Students' Entrepreneurship Intention. *Journal of Economic and Business Education (JPEB)*, 8(1), 1–13. <https://doi.org/10.21009/jpeb.008.1.1>
- Zhu, G. (2019). Precision Retail Marketing Strategy Based on Digital Marketing Model. *Science Journal of Business and Management*, 7(1), 33. <https://doi.org/10.11648/j.sjbm.20190701.15>