

Digital Transformation of Culinary Msmes in South Tangerang: The Impact of Social Media and Technology Adoption on Business Performance and Regional Income

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ABSTRACT

Digital transformation has become a key driver in the post-COVID-19 era for improving the competitiveness and performance of micro, small, and medium enterprises (MSMEs), including the rapidly growing culinary sector in urban areas such as South Tangerang City. The development of digital technology—particularly social media and e-commerce—offers significant opportunities for culinary MSMEs to reach a wider market, enhance operational efficiency, and contribute to regional income growth. This study aims to analyze the influence of social media and technology implementation on the performance of culinary MSMEs and their contribution to the Pendapatan Asli Daerah (PAD) of South Tangerang City. The research employed a mixed-methods sequential explanatory approach, combining a quantitative survey of 150 culinary MSMEs with in-depth interviews involving business owners and local government officials. The analysis results show that the use of social media significantly enhances marketing and consumer interaction, while the adoption of digital technologies—such as the Qasir application, e-commerce platforms, and digital payment systems—has a dominant influence on improving operational efficiency, productivity, and business turnover. These findings confirm that the success of digital transformation among culinary MSMEs in South Tangerang is influenced not only by internal factors but also by digital literacy, infrastructure, and government policy support. This study proposes a conceptual model of the digital transformation of culinary MSMEs that contributes to business growth and strengthens the regional fiscal base through increasing Regional Original Income.

KEYWORDS Culinary MSMEs, digital transformation, social media, technology adoption, regional income



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INTRODUCTION

In the post-COVID-19 landscape, digital transformation has become a pivotal driver for enhancing the competitiveness and performance of micro, small, and medium enterprises (MSMEs). This is especially pertinent in Indonesia's rapidly growing urban culinary sector, such as that in South Tangerang City. The advancement of digital technologies—particularly social media and e-commerce—offers substantial opportunities for culinary MSMEs to broaden their market reach and improve operational efficiency, thereby potentially increasing regional income. Despite the crucial role of MSMEs in the Indonesian economy, their post-pandemic performance faces significant challenges. Many businesses have struggled to return to pre-pandemic sales levels amid intensifying competition from new market entrants, leading to performance pressures. Research by Bangun and Winarto (2022) on culinary MSMEs in Tangerang exemplifies the ongoing digital transformation efforts in the region, specifically highlighting its impact on sales functions.

According to data from the Ministry of Cooperatives and SMEs, in 2019, MSMEs contributed approximately 60% to the Gross Domestic Product (GDP) and employed more than 123,300 people in Indonesia. In South Tangerang, the number of culinary MSMEs continues to increase. However, digitalization for MSMEs still faces challenges, ranging from a lack of digital knowledge and skills among MSME owners, disparities in digital access, low digital literacy, and weak digital leadership. Currently, the South Tangerang City Cooperatives and SMEs Office has recorded 30,066 MSMEs that have digitized, while 117,566 MSMEs have not. Low digital literacy, limited access to technology, and inadequate policy support remain the main obstacles (Hermien, 2023). Similar findings were also reported by Widnyani et al. (2021) in Denpasar, emphasizing the importance of digital adoption among MSMEs during the COVID-19 pandemic.

The growth of culinary MSMEs in South Tangerang demonstrates significant dynamics in supporting the local economy. MSMEs not only support employment but also make a notable contribution to Pendapatan Asli Daerah (PAD) through restaurant taxes. The advancement of digital technology presents new opportunities for MSMEs to improve business performance (Jeni, 2023). The use of social media, e-commerce platforms, and digital payment services enables broader market reach and improved operational efficiency (Mahrinasari, 2024). This digital transformation directly and indirectly affects regional tax revenues—the greater the economic turnover of culinary MSMEs, the higher their contribution to Pendapatan Asli Daerah, particularly through restaurant tax income (Riandharu, 2025). South Tangerang City, as an urban area with high internet penetration, serves as an ideal setting to observe how technology adoption can boost MSME performance and strengthen the regional tax base. The digital era has brought fundamental changes to MSME business models, including the use of social media and online platforms to expand market reach

Research on the digital transformation of culinary MSMEs and its impact on local revenue is essential for understanding sustainable regional economic development strategies. The restaurant tax potential is often underutilized due to the limited capacity of MSMEs to leverage digital technology. Many businesses still rely on conventional methods for operations and marketing. The emergence of social media has transformed the culinary business landscape. Platforms such as Instagram, TikTok, and WhatsApp Business, along with Shopee Food, provide effective, low-cost promotional opportunities while increasing transaction transparency. Research by Elsy and Nuringsih (2023) confirms that e-commerce and social media contribute significantly to improving MSME performance. Local governments have begun encouraging digitalization through MSME mentoring programs; however, real-world implementation reveals significant variation in technology adoption rates among businesses.

Budget achievement is an important indicator for measuring fiscal performance and the effectiveness of regional development programs. Budget ceiling and realization data for 2021–2024 show that budget performance is not only stable but also tends to exceed the targets set each year. This condition reflects the local government’s ability to optimize budget utilization while improving the quality of public financial management.

Table 1 Budget Targets and Realization

Year Period	Budget Ceiling	Realization	%	—
2021	225,391,820,355	247,098,185,192	109.63	
2022	317,409,957,000	355,394,646,835	111.97	
2023	391,152,459,217	398,150,317,931	101.79	
2024	420,000,000,000	452,055,064,739	107.63	

Source: South Tangerang City Regional Revenue Agency

In 2021, from a budget ceiling of Rp225.39 billion, realization reached Rp247.09 billion, or 109.63%. This indicates that realization exceeded the ceiling, indicating positive performance even

though the year was still affected by the pandemic. In 2022, the ceiling increased to Rp317.40 billion, with realization of Rp355.39 billion, or 111.97%. This percentage is the highest achievement in the four-year period, indicating a significant improvement in budget management and absorption. In 2023, the budget ceiling rose again to Rp391.15 billion, with realization of Rp398.15 billion, or 101.79%. Although the achievement was above the ceiling, the percentage was relatively lower than the previous year, indicating a more moderate realization. In 2024, the ceiling of Rp420 billion was realized at Rp452.05 billion, or 107.63%. This percentage has increased again compared to 2023, confirming the regional government's consistency in achieving realization above the budget ceiling. Holiseh's (2023) research also examined the South Tangerang city government's strategy in promoting MSME digitalization through a mentoring program. Nurlaila (2024) emphasized that the implementation of e-government can be a catalyst for accelerating MSME digitalization.

Although the 2023 budget realization of Rp398.15 billion still exceeded the Rp391.15 billion ceiling (101.79%), this percentage decreased compared to 2022, which reached 111.97%. This declining percentage phenomenon could be caused by several factors. Among them are external factors such as macroeconomic dynamics, inflation, and rising staple food prices, which have the potential to slow spending realization in several sectors (Oktaviani, 2025). Revenue from the restaurant and catering tax sector can be optimized if more MSMEs are digitized and able to improve their business performance.

Research on the digital transformation of culinary MSMEs in South Tangerang is not only academically relevant but also has practical value in supporting regional development policies. Through a deeper understanding of the challenges and opportunities of digitalization, it is hoped that more effective strategies can be formulated to strengthen MSME competitiveness while sustainably increasing the regional tax revenue base. The study by Andrayanti & Fachrudin (2024) shows that the implementation of MSME taxation policies is closely related to digital transformation in increasing state revenue. Ferdiansyah & Tricahyono (2023) identify barriers to digitalization, which are relevant for understanding the challenges faced by culinary MSMEs in South Tangerang. This is in line with the findings of Friska et al. (2024) that digitalization is a determining factor in the growth of MSMEs in developing countries, including Indonesia.

Grounded in this contextual data and supported by prior literature, this study specifically aims to examine the influence of social media usage on the marketing and promotion of culinary MSME products in South Tangerang, and to analyze its subsequent impact on both business performance and regional income.

RESEARCH METHOD

The approach used in this study is a mixed methods sequential explanatory design, a research method that combines quantitative and qualitative methods sequentially in research, resulting in more comprehensive, valid, reliable, and objective data. According to Creswell & Creswell (2022), a sequential explanatory design is a form of mixed methods research widely used to explain quantitative results in greater depth through qualitative data. This approach is considered appropriate because it can bridge numerical findings with contextual interpretations in the field. According to Sugiyono (2023), mixed methods allow researchers to obtain more comprehensive data because they combine the advantages of quantitative and qualitative approaches in an integrated manner.

A quantitative approach was conducted by distributing questionnaires to 120 MSMEs in South Tangerang. This quantitative data was then analyzed using Covariance-Based Structural Equation Modeling (CB-SEM). According to Hair et al. (2023), CB-SEM is highly suitable for testing and validating causal relationships between latent variables (which cannot be directly measured) and manifest variables (which can be directly measured). This technique allows researchers to gain a deeper understanding of the relationships between variables and empirically test theoretical models with a high degree of accuracy.

After analyzing the quantitative data, the study continued using a qualitative approach to analyze the concept of digital transformation through observation, discussion, and in-depth interviews with 30 MSMEs and the South Tangerang government. According to Plano Clark & Ivankova (2023), the combination of qualitative methods in a mixed method approach provides a richer understanding of participants' experiences, particularly in socio-economic research. Therefore, the problem-solving strategy in this study was formulated based on the complementary triangulation of quantitative and qualitative data. The data analysis framework used in this study is as follows:

1. Quantitative Data Collection

The first stage was carried out by distributing structured questionnaires to 120 culinary MSMEs in South Tangerang. The questionnaire instrument was compiled based on the main variable indicators, namely: Utilization of social media in product marketing, level of digital technology adoption (Qasir application, e-commerce, digital payment systems) and business performance (increased turnover, number of customers, operational efficiency). Respondents were selected using a purposive sampling technique, with the criteria of culinary MSMEs who have been running a business for at least 2 years. Data were processed using Covariance-Based Structural Equation Modeling (CB-SEM) to test the validity and reliability of the instrument, analyze the causal relationship between variables, determine the direct and indirect effects of social media and technology adoption on business performance and its contribution to regional income.

2. Qualitative Data Collection

The second stage was conducted after the quantitative data analysis. Data were collected through in-depth interviews with 30 culinary MSMEs who responded to the survey, as well as local government officials from the South Tangerang Cooperatives and SMEs Office. The interviews focused on obstacles and opportunities in utilizing social media and digital technology, government policy support for MSME digitalization, and business actors' perceptions of the impact of digitalization on business performance and sustainability. A thematic analysis was conducted to identify patterns, obstacles, and opportunities in the implementation of culinary MSME digitalization. These results were used to strengthen and explain the quantitative findings

3. Data Integration (Sequential Explanatory)

Quantitative results (CB-SEM) served as the basis for determining the exploration focus in the qualitative phase. Qualitative data was used to answer the why and how of the quantitative results. Both findings were integrated to develop problem-solving strategies, such as optimizing the use of social media for marketing, government support in providing digital training, and collaboration models to increase the contribution of culinary MSMEs to regional income.

RESULT AND DISCUSSION

Results of MSME Research Analysis Using Quantitative and Qualitative Methods

a. Quantitative

Table 2 Path Coefficients Output

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
SOCIAL MEDIA - > BUSINESS PERFORMANCE AND LOCAL REVENUE	0.379	0.398	0.179	1.987	0.042
SOCIAL MEDIA - > LOCAL REVENUE	0.387	0.361	0.191	2.029	0.043

TECHNOLOGY - >					
BUSINESS PERFORMANCE	0.483	0.524	0.145	3.32	0.001
TECHNOLOGY - >					
BUSINESS PERFORMANCE AND LOCAL REVENUE	0.393	0.47	0.179	2.193	0.029

Based on the significance test results shown in the table, it can be explained that all relationship paths have a P Value <0.05, so all variables have a significant effect. First, the variable Social Media on Business Performance and Regional Income has a coefficient value of 0.379 with a T-statistic of 1.987 and a P value of 0.042. This indicates that the use of social media has a significant effect in improving business performance while also impacting regional income, although the effect is not too large compared to other variables. Second, Social Media on Regional Income has a coefficient value of 0.387 with a T-statistic of 2.029 and a P value of 0.043. These results indicate that social media can directly increase regional income through promotional effectiveness and wider market reach.

Furthermore, the Technology variable on Business Performance shows the strongest influence with a coefficient value of 0.483, a T-statistic of 3.320, and a P-value of 0.001. This value is the most significant among all paths, confirming that the application of technology plays a major role in increasing efficiency, productivity, and business competitiveness. Finally, the Technology variable on Business Performance and Regional Income has a coefficient value of 0.393 with a T-statistic of 2.193 and a P-value of 0.029, which indicates that technology also contributes significantly simultaneously in supporting the improvement of business performance while having a positive impact on increasing regional income. Thus, it can be concluded that both social media and technology have important roles, but technology has a more dominant influence on improving business performance and regional income.

Table 3 R Square Value Test Table

	R Square	R Square Adjusted
BUSINESS PERFORMANCE	0.444	0.435
BUSINESS PERFORMANCE AND REGIONAL REVENUE	0.451	0.442
DISTRICT REVENUE	0.239	0.226

Based on the test results of the R Square and Adjusted R Square values in the table above, it can be explained that the independent variables (social media and technology) are able to explain variations in the dependent variable to a fairly good level. First, in the Business Performance variable, the R Square value obtained was 0.444 and the Adjusted R Square was 0.435. This means that approximately 44.4% of the variation in business performance can be explained by social media and technology, while the remaining 55.6% is influenced by other factors outside the model. This value indicates a fairly strong influence, especially since the technology variable has the most dominant contribution.

Second, for the Business Performance and Regional Revenue variables, the R-squared value was 0.451, and the Adjusted R-squared value was 0.442. This indicates that 45.1% of the variation in business performance impacting regional revenue can be explained by social media and technology, while the remaining 54.9% is influenced by other factors. This figure is consistent with previous findings, which show that the combination of social media and technology plays a significant role in driving business growth and contributing to regional income.

Meanwhile, for the Regional Income variable, the R Square value was only 0.239 and the Adjusted R Square was 0.226. This means that social media and technology can only explain about 23.9% of the variation in regional income, while the remaining 76.1% is influenced by other external factors, such as government policies, macroeconomic conditions, and regional resource potential. This

relatively lower value indicates that although social media and technology are influential, external factors are still very decisive in increasing regional income.

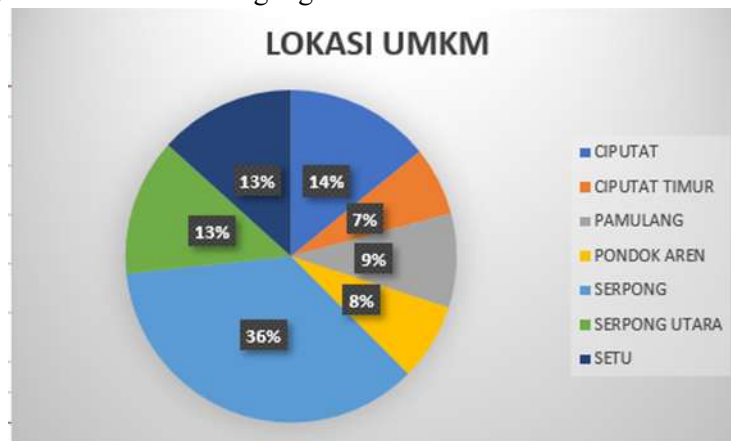


Figure 1 Respondent Demographics by Location

The distribution of MSMEs in the research area shows dominance in Serpong District with a total of 43 MSMEs, followed by Ciputat with 17 MSMEs, East Ciputat with 8 MSMEs, Pamulang with 11 MSMEs, Pondok Aren with 9 MSMEs, North Serpong with 16 MSMEs, and Setu with 16 MSMEs. This condition shows that the largest concentration of MSMEs is in the Serpong area, which is thought to be related to the development of business areas, transportation access, and the relatively high purchasing power of the community compared to other districts.

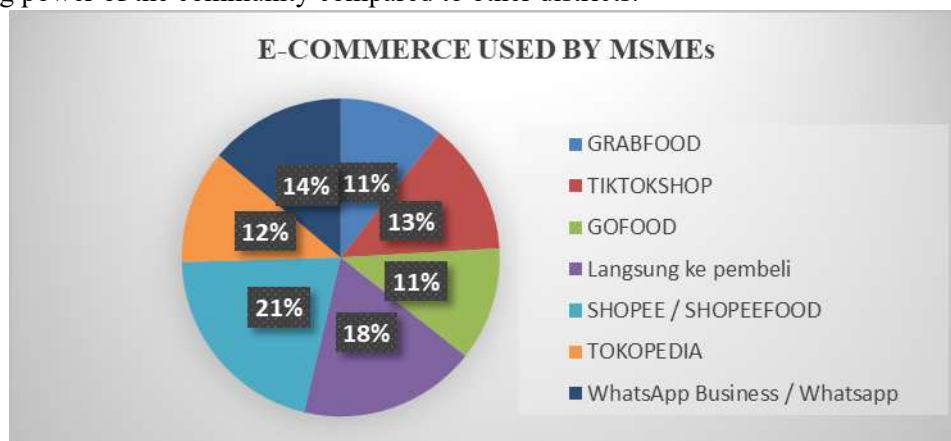


Figure 2 Respondent Demographics based on digital platform

Shopee/ShopeeFood is the most widely used platform, with 45 MSMEs. This is followed by TikTokShop with 29 MSMEs, GoFood with 25 MSMEs, Tokopedia with 25 MSMEs, WhatsApp Business with 30 MSMEs, GrabFood with 23 MSMEs, and 39 MSMEs that sell directly to buyers without platform intermediaries. This indicates that the majority of MSMEs are already integrated with the digital ecosystem, although some still rely on direct transactions. This is in line with the findings of Hendrawan et al. (2024), that the success of MSME digital transformation is determined by effective technology management.

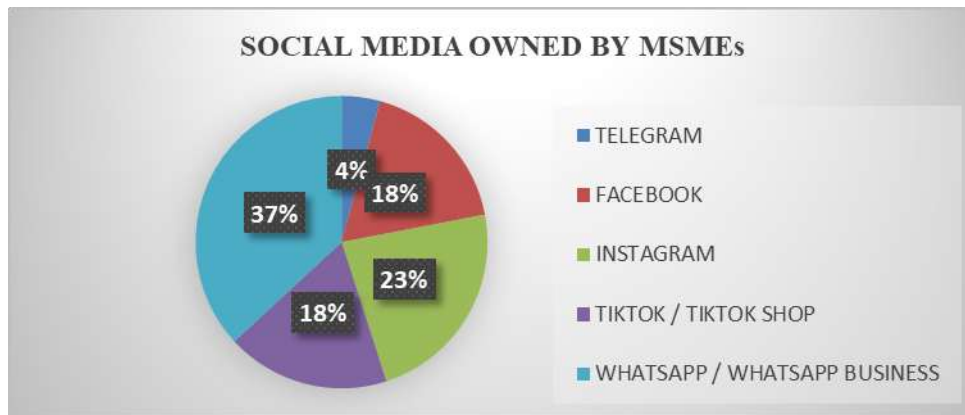


Figure 3 Respondent Demographics based on social media owned by MSMEs

Based on the data in the table and diagram above, it can be seen that the majority of MSMEs use WhatsApp/WhatsApp Business as their primary social media platform, with a total of 104 MSMEs using it. This indicates that WhatsApp is considered the easiest and most effective platform for communication and business promotion. Furthermore, Instagram is used by 65 MSMEs, indicating that this visual-based platform is quite popular for expanding the reach of product promotions. TikTok/TikTok Shop is also starting to be widely used by 51 MSMEs, indicating a new trend among small business owners in utilizing short video content as a marketing strategy. Meanwhile, Facebook is still used by 50 MSMEs, although its popularity is starting to decline compared to other platforms. Telegram is the least used social media platform, with only 12 MSMEs using it, as it is less popular for business promotion activities than other platforms.

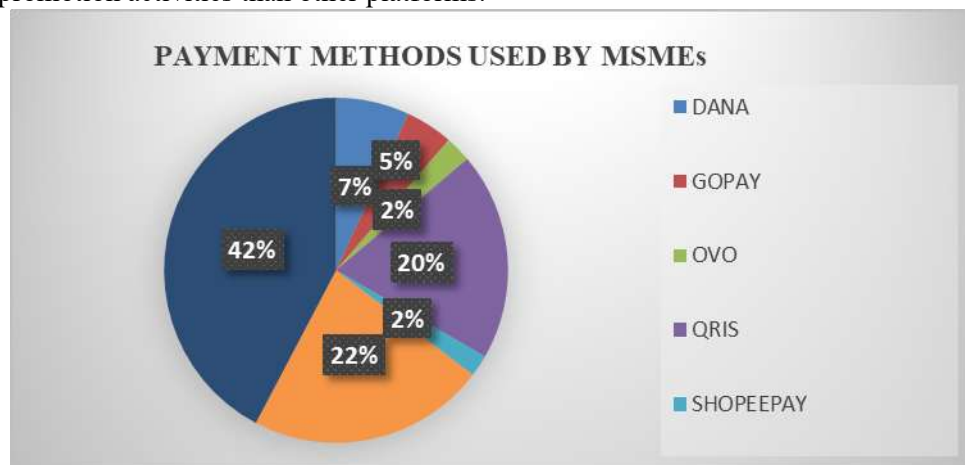


Figure 4 Respondent Demographics based on payment method

Based on the data in the table and diagram above, it can be seen that the most widely used payment method by MSMEs is cash, with 104 MSMEs out of the total. This indicates that direct cash transactions remain the primary choice for small business owners, primarily because they are considered the most practical and do not require additional technology. Beyond cash payments, bank transfers (ATM/mobile banking) are also quite dominant, used by 55 MSMEs. This indicates that most MSMEs have begun to adapt to non-cash payments, which are relatively easy to make through banking. Furthermore, QRIS usage is also quite high, reaching 48 MSMEs, indicating increased adoption of a more flexible, integrated digital payment system for various digital wallet applications. Meanwhile, the use of specific digital wallets remains relatively low. DANA is used by 17 MSMEs, GoPay by 11 MSMEs, OVO by 6 MSMEs, and ShopeePay by only 5 MSMEs. These low figures could be due to limited digital literacy, consumer preferences, or technical constraints such as network or device usage. Overall, this data shows that although cash still dominates, culinary MSMEs have begun to shift to

digital payment methods, particularly through bank transfers and QRIS, while specific digital wallets are still underutilized.

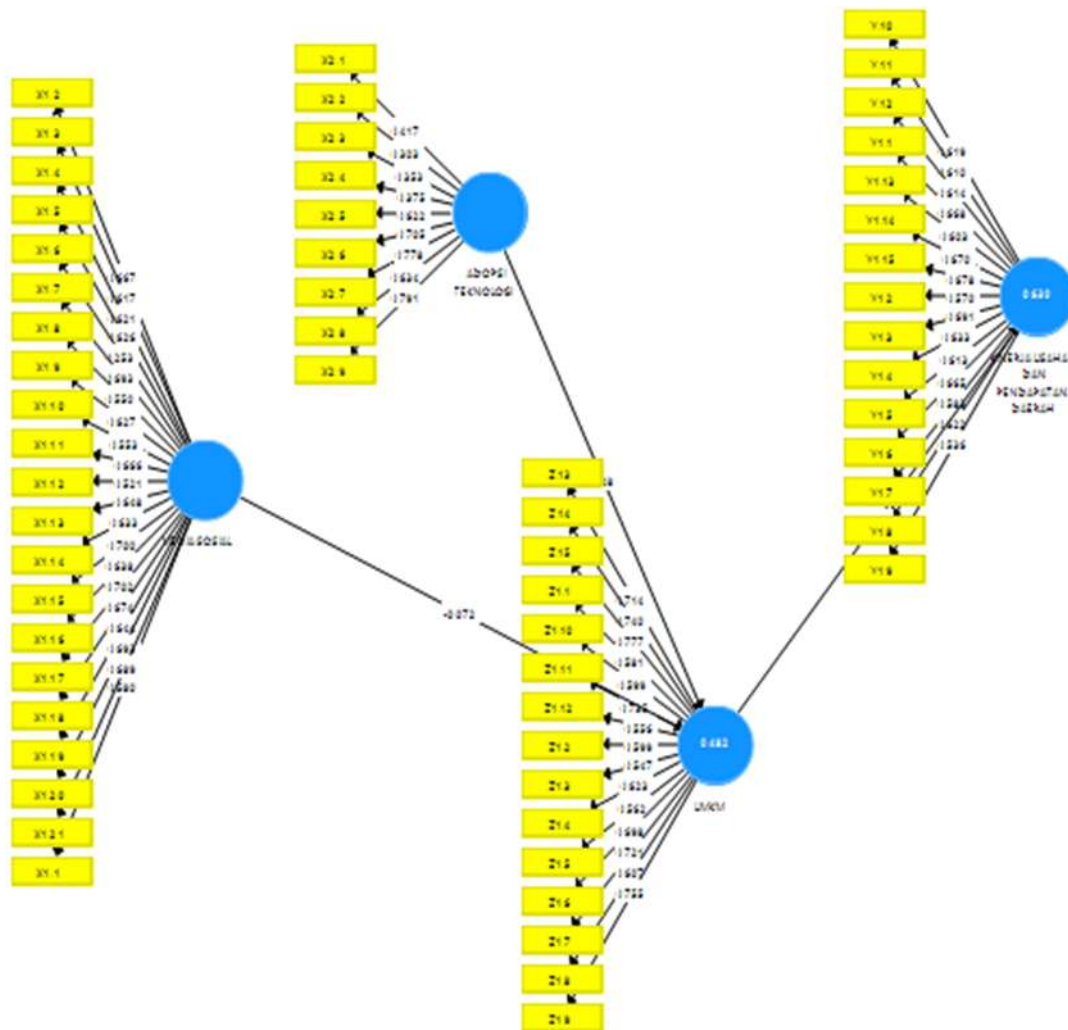


Figure 5 Structural Model (Inner Model) and Measurement Model (Outer Model)

Based on data processing using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) approach, a description of the relationships between variables is obtained, displayed in a structural model. This model explains the influence of social media and technology on MSME business performance and regional income.

First, social media variables have a positive effect on MSME business performance with a path coefficient of 0.379 and a p-value of 0.042. This indicates that the more optimal the use of social media by MSMEs, the more their business performance tends to improve significantly. Furthermore, social media has also been shown to have a direct effect on regional income with a coefficient of 0.387 and a p-value of 0.043. This means that the use of social media not only improves the business performance of MSMEs but also can make a real contribution to increasing regional revenue through taxes or levies sourced from these business activities.

Second, the technology variable has a stronger influence on MSME business performance, with a coefficient value of 0.483 and a p-value of 0.001. These results confirm that the adoption of technology such as online sales applications, digital payment systems, and technology-based business management can significantly increase the productivity and efficiency of MSMEs. Technology also has a direct effect on regional income, with a path coefficient of 0.393 and a p-value of 0.029. The adoption of technology by MSMEs not only improves business performance but also impacts their contribution to Regional Original Income (PAD).

Third, the variable of MSME business performance serves as a mediating variable linking the influence of social media and technology on regional revenue. This is evident from the relationship path, which indicates that the higher the performance of MSMEs, the greater their contribution to increasing regional income.

The results of this study indicate that social media utilization and technology adoption are crucial factors in strengthening MSME performance, which in turn will increase the MSME sector's contribution to regional revenue. Policy support is urgently needed to encourage digital literacy, technology access, and social media optimization for MSMEs, all of which will have a broader positive impact on the regional economy.

b. Qualitative

Profile of MSME Entrepreneurs

This qualitative research involved 30 culinary MSMEs in South Tangerang City. The majority of businesses are micro-enterprises, run independently or with only family assistance, with a limited workforce of between one and three people. Most respondents were women aged 30 to 55, with business experience ranging from 1.5 years to more than 20 years. Business types included traditional food stalls (such as pecel, ketoprak, and gado-gado), modern snacks (such as corndogs and mozzarella), and street vendors (cilok and siomay). This situation indicates the dominance of micro-enterprises that are able to survive despite limited resources.

Marketing strategy

MSMEs' marketing strategies can be grouped into three main categories. First, traditional or offline strategies are still dominant, involving direct promotions, banners, and regular customers near their business locations. Second, semi-digital strategies involve simple use of social media platforms like WhatsApp to receive orders or provide information on operating hours. Third, fully digital strategies, where some businesses utilize e-commerce platforms and social media for promotion. This latter group tends to experience greater increases in turnover, with online sales even exceeding direct sales. Pratama (2022) emphasizes that optimizing local taxes is highly dependent on improving the performance of technology-based MSMEs. This is in line with Prawira's (2024) research, which shows that the digitization of local taxes can strengthen local revenue through the creative MSME sector. In addition, Romdani et al. (2025) highlight the effectiveness and efficiency ratio as important indicators in measuring the contribution of MSMEs to regional financial performance.

Technology Usage

The use of technology among MSMEs has begun to grow, particularly in the payment sector. Most businesses have adopted QRIS (Quick Response Receipt System) and e-wallet transfers, although cash payments remain preferred for consumers unfamiliar with digital transactions. Digital payment systems are considered to offer convenience, both in speeding up transactions and assisting with automated financial recording. However, when it comes to financial management, the majority of MSMEs still rely on simple manual record-keeping, while only a small proportion utilize digital sales reports from applications.

Obstacles for Culinary MSMEs

There are several major obstacles facing culinary MSMEs. First, low digital literacy, especially among older entrepreneurs, makes it difficult for them to understand how to use digital applications or media. Second, technical obstacles such as delays in QRIS fund disbursement or application disruptions can hamper smooth business operations. This leaves some entrepreneurs feeling left behind in utilizing technology for business development.

Hopes and Support Expected by MSME Entrepreneurs

MSMEs identified three forms of urgently needed support. First, additional capital to increase production capacity, expand product offerings, and improve business facilities. Second, ongoing digital literacy training, enabling entrepreneurs to utilize social media, manage e-commerce applications, and understand digital payment systems. Third, promotional support from the government and the private

sector, for example through culinary events, digital campaigns, or collaborations with e-commerce platforms, to expand market reach.

In general, the integration of social media and technology plays a significant role in driving the growth of MSMEs, although there are still gaps in their utilization. These results emphasize that policies to strengthen MSMEs need to focus on increasing digital literacy, providing capital support, and improving supporting infrastructure, such as internet access and more effective payment systems. With the right support, social media can serve as a broad promotional tool, while technology can become a key driver of productivity growth, enabling both to contribute optimally to business performance and support regional economic growth.

CONCLUSION

The quantitative analysis results show that social media and technology have a significant influence on the performance of culinary MSMEs in South Tangerang. Technology exerts the most dominant influence in enhancing business efficiency, productivity, and competitiveness, as indicated by the coefficient value and the highest level of significance. Social media also plays an important role in expanding market reach and increasing regional income, although its contribution is relatively smaller than that of technology. The R-Square value indicates that the social media and technology variables collectively explain approximately 44–45% of the variation in business performance, while the remaining portion is affected by other external factors such as government policies and macroeconomic conditions.

This study demonstrates that social media and technology significantly influence the performance of culinary MSMEs in South Tangerang. However, their contribution to Pendapatan Asli Daerah (PAD) remains limited, as external factors such as fiscal policy, macroeconomic conditions, and public purchasing power continue to be the main determinants. The qualitative analysis results reinforce these findings by showing variations in the level of digital adoption. Most MSMEs still rely on traditional marketing strategies, some have adopted semi-digital media such as WhatsApp, and only a few have implemented full digitalization through e-commerce platforms and social media.

Digitally transformed MSMEs have experienced positive impacts in the form of increased revenue and operational efficiency, although they also face challenges such as limited digital literacy—particularly among senior business owners—and technical issues with digital payment systems. MSMEs utilizing digital promotional tools have reported sales increases of more than 30% compared to those relying solely on conventional methods. This highlights the critical role of social media as a low-cost, fast, and effective marketing tool, despite considerable variation in its utilization among MSMEs.

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