

Tax Treatment Analysis of Supply Chain and Distributor Transactions at a Nestlé Distributor Company in Manokwari Regency

Christine Sada Meyranda Marpaung*, Devy Monica Toding, Arif Wiratama Fattah, Obeloni Mandacan

Universitas Papua, Indonesia

Email: c.marpaung@unipa.ac.id*, d.toding@unipa.ac.id, m.fattah@unipa.ac.id, o.mandacan@unipa.ac.id

Keywords	Abstract
Rewards, Accounting Records, Tax Calculations	This study examines the tax treatment of supply chain transactions involving distributor incentives in a Nestlé distributor company in Manokwari Regency. In modern trading practices, manufacturers frequently provide rewards such as bonuses, discounts, cashback, free goods, and service fees to stimulate sales performance. However, these incentives often create complexity in accounting recognition and taxation, particularly for distributors acting as intermediaries. This study aims to analyze how such reward transactions should be properly recorded and treated for taxation purposes in accordance with Indonesian tax regulations. The research employed a qualitative descriptive approach using primary data collected through participant observation, in-depth discussions, and documentation of financial and tax records at <i>CV Aditya Citra Persada</i> . The findings indicate that different forms of rewards generate distinct tax consequences, including obligations related to Income Tax Article 23, final income tax, and Value Added Tax (VAT). The study also reveals that prior misclassification of reward transactions as deposits led to inaccuracies in tax reporting, while improved recognition as income has enhanced compliance and reporting accuracy. In conclusion, proper alignment between accounting treatment and tax regulations is essential to ensure compliance and minimize fiscal risks. Distributors must adopt accurate transaction recording and clear contractual arrangements to support consistent and lawful tax reporting practices.

INTRODUCTION

In business, especially the trading business, sales are the spearhead of trading companies (Sutaguna et al., 2023). Sales are the main element and always become the benchmark of the trading company's business strategy (Purnomo, 2023; Rosepti & Niasari, 2022; Sutaguna et al., 2023; Syaifulloh et al., 2022; Ustik et al., 2023). One of the strategies to achieve sales targets that are commonly carried out by the Company is the provision of rewards. This strategy is believed to be able to drive sales growth through bonuses or awards (Janson, 2025).

Rewards are usually given by the manufacturer of an item to distributors, retailers, or stores that sell products to end consumers (Grewal et al., 2019; Kumar & Reinartz, 2018). Rewards are given if they successfully achieve the sales target with a certain quantity or value of the rupiah. This means that there are certain conditions that must be met (Blattberg et al., 2020). Usually, the manufacturer will create a program with certain sales achievements that will generate rewards for the seller (Kotler et al., 2021; Palmatier & Sridhar, 2020). This program is usually aimed at new products, products with a short shelf life, or products that will no longer be produced (discontinued) (Gielens, 2019).

The rewards given by producers to sellers can be in the form of bonuses or awards, discounts, rebates, cash back, free goods, or supporting products such as lunch boxes, tumblers, t-shirts, and so on (Chandon et al., 2019; Neslin et al., 2020). This way both parties will benefit equally. For manufacturers, this provision can spur distributors, retailers, and stores to increase their sales (Ailawadi et al., 2018; Srinivasan et al., 2019). Meanwhile, for distributors, retailers, and stores, in addition to profiting from product sales, there will also be additional income from manufacturers (Gauri et al., 2021; Bolton et al., 2018).

For distributors, as a party in the middle between producers and retailers, the provision of rewards for purchases actually raises tax problems because the rewards that should be received by retailers or stores are usually distributed through distributors. This makes the distributor have to carefully determine the type of tax on the reward, because the reward is an income tax object. This is regulated in the Circular Letter of the Director General of Taxes Number SE-24/PJ/2018.

The urgency of this issue can also be seen from macro-level taxation data. In Indonesia, tax remains a central pillar of state revenue, and the Ministry of Finance reported that tax revenue reached Rp1,688.93 trillion, or 84.92% of the 2024 target, with VAT and luxury sales tax contributing Rp707.76 trillion or 41.91% of total tax revenue up to 30 November 2024. The same report notes that the improvement in tax performance was supported by better VAT and non-oil income tax receipts, especially in sectors linked to domestic trade and economic activity. At the same time, the Directorate General of Taxes has highlighted that Indonesia's tax ratio remains relatively low, at around 10.1% of GDP in OECD comparative reporting, showing that improving compliance quality at the transaction level remains highly important. These data indicate that accurate treatment of routine commercial transactions, including distributor incentive schemes, matters not only for firms but also for broader fiscal performance.

Within Indonesia, the taxation of distributor incentives has become increasingly important because tax rules now more explicitly regulate rewards arising from sales relationships. Circular Letter SE-24/PJ/2018 states that a seller may grant compensation to a buyer for achieving certain conditions, including purchase volume, sales volume, or timely payment, and that such compensation may take the form of money, goods, or reductions in obligation. This means that what is often viewed commercially as a sales program may legally constitute taxable income or trigger withholding and VAT consequences depending on the form of the transaction. In addition, current VAT administration has become more specific under PMK 131/2024, under which the statutory VAT rate is 12% but the effective rate for non-luxury goods remains 11% through a specific tax base mechanism. Therefore, distributors must now interpret incentive transactions not only from a marketing perspective but also from a formal taxation perspective that is more detailed and compliance-driven.

Several previous studies accessible through academic indexing services such as Google Scholar have discussed taxation in distribution businesses, but mostly from broader or partial perspectives. Kusumasari and Lusy examined accounting and taxation in the sales process of a mineral water distributor in Surabaya and showed that distributor operations require careful alignment between sales recognition and tax obligations. Earlier, Tanamal and Tjondro discussed tax planning in a food and beverage distributor company and emphasized the importance of organizing transactions so that tax burdens are managed lawfully and efficiently.

More recently, Lestari, Fajarudin, and Suyono analyzed VAT calculation using the ND6 application and highlighted the technical significance of proper VAT calculation and reporting in corporate practice. These studies confirm that distributor taxation is an important field, but they primarily focus on general sales, tax planning, or VAT calculation rather than the specific multi-form reward schemes found in manufacturer-distributor-retailer relationships.

A more recent study by Rudiatin and Yanti on rebate accounting and taxation in Company A is especially relevant because it demonstrates that rebate schemes can generate discrepancies between financial reporting and tax compliance when their economic substance is not consistently recognized. Their study underlines that accrual-based recognition, tax treatment, and supporting documentation must be harmonized to avoid distortion in financial statements and tax reporting. Even so, that study focuses specifically on rebates, while in practical distributor operations the forms of compensation are more diverse, including bonuses, free goods, display support, rental payments, discounts, cashback, and management services. The attached manuscript shows exactly this broader pattern in the Nestlé distribution chain in Manokwari, where different incentive forms produce different tax consequences involving PPh Article 23, final income tax, VAT invoicing, and bookkeeping adjustments. Thus, the present research expands the literature by moving from a single-incentive perspective to a more comprehensive transactional mapping of incentive-based distributor taxation.

Based on those studies, the main research gap lies in the limited availability of empirical, case-based studies that comprehensively explain how multiple reward forms in distributor supply chains should be recognized, recorded, withheld, invoiced, and reported under Indonesian tax law. Prior studies tend to examine one side of the issue only: either general sales accounting, VAT administration, tax planning, or rebate treatment. They rarely trace the full transactional flow from principal to distributor and from distributor to retailer, even though the tax burden and documentation obligations often shift at each stage. The uploaded manuscript reveals this gap clearly by showing that the same commercial program may be interpreted differently when cash is received by the distributor, when benefits are passed on to retailers, and when tax evidence is issued in the distributor's name. This unresolved interface between commercial practice, accounting recognition, and tax administration creates a strong theoretical and practical rationale for the present study.

The research is also urgent because Indonesian tax administration is entering a more integrated digital era through Coretax DJP, which the Directorate General of Taxes began implementing from 1 January 2025. The system is intended to modernize tax administration by integrating registration, tax return filing, payment, audit, and collection processes. In such a system, inconsistencies between bookkeeping, withholding evidence, tax invoices, and the legal substance of transactions become easier to detect and potentially more consequential for taxpayers. For distributors, this means that informal or purely practice-based treatment of incentive transactions is no longer sufficient. The attached manuscript itself notes that incorrect recognition of rewards previously triggered tax clarification risk, illustrating how misclassification may expose firms to compliance challenges. Therefore, research that clarifies the tax treatment of multi-form distributor incentives is highly timely in supporting better corporate readiness under digital tax administration.

The novelty of this research lies in its effort to integrate supply chain perspective, accounting treatment, and tax consequences into one analytical framework centered on

distributor transactions. Rather than discussing taxation only in abstract normative terms, this study explains how each form of reward in a real distributor context generates different journal entries, tax objects, withholding obligations, VAT consequences, and reporting responsibilities. This is important because the distributor occupies an intermediate position: commercially acting as a channel for the principal, but fiscally often treated as the income recipient or withholding party. By examining one official Nestlé distributor in Manokwari Regency, this study offers a contextualized yet analytically rich model for understanding how incentive schemes should be treated in practice. In this sense, the novelty is not merely the case location, but the detailed mapping of transaction types into their corresponding accounting and tax implications within an operational supply chain setting.

Accordingly, the purpose of this research is to analyze the tax treatment of supply chain and distributor transactions involving commercial rewards at CV Aditya Citra Persada as an official Nestlé distributor in Manokwari Regency. More specifically, the study seeks to identify how bonus payments, free goods, discounts or cashback, space or equipment provision, and management services should be recognized and treated for taxation purposes under applicable Indonesian tax regulations. Through this objective, the research contributes to the development of applied tax accounting knowledge by showing how the legal substance of reward transactions should guide bookkeeping and tax compliance. It also contributes practically by providing a reference for distributors, principals, accountants, and tax practitioners in designing contracts, records, and tax procedures that minimize future disputes and compliance errors.

Ultimately, this research is expected to provide academic and practical benefits. Academically, it enriches the literature on distributor taxation by connecting supply chain incentive mechanisms with accounting recognition and Indonesian tax administration. Practically, it may help companies build more accurate transaction documentation, improve withholding and VAT compliance, and strengthen internal controls over incentive programs. For tax authorities and policymakers, the findings may also serve as useful evidence that routine commercial incentives can create recurring ambiguity when the flow of funds, goods, and tax documents does not fully reflect the underlying transaction substance. Therefore, this study is positioned not only as a case analysis of one distributor company, but also as a relevant contribution to improving tax certainty, compliance quality, and governance in distributor-based commercial ecosystems in Indonesia.

METHOD

This research used a qualitative descriptive approach with the aim of describing the problem being researched and analyzing it in depth. The data collection technique in this study is qualitative observation, where the researcher is actively and intensively involved in the activities of the research subject to gain an in-depth understanding (participant observation). The researcher also notifies the owner of the company (open observation) to maintain the integrity as a researcher and maintain a good relationship between the researcher and the owner of the company. During observation, the researcher managed the bookkeeping of financial and tax statements at the research site. During the observation process, the researcher had many discussions with the owners and management of the Company, as well as with the principal of Nestle who was placed in the Company where the research was conducted.

The data used in this study is primary data where the researcher collects data directly from the main source, namely the object of research in this study is *CV Aditya Citra Persada* which is the official distributor of Nestle in Manokwari Regency. With primary data, researchers believe that the research results are more accurate, specific, and up-to-date because they are directly adjusted to the needs of the research.

This study uses the following study units: (1) Tax accounting; and (2) Taxation. Taxpayers need to understand tax accounting for the accuracy of transaction bookkeeping that contains tax elements, Companies need to know Taxation in order to become taxpayers who obey tax rules and can measure the potential tax owed from their business (Tumanggor, 2021).

RESULT AND DISCUSSION

The researcher made observations by being involved as a financial reporter, fiscal reconciliation, and making Corporate Tax Returns both for the period and annual *CV Aditya Citra Persada* from 2023 to 2025. Observation starts from understanding the business flow of the business, starting from sales, inventory, purchases, payroll for article 21 employee income tax, claims, returns and programs from principal, finance to bookkeeping and taxation. In this study, the researcher will focus on the discussion of taxes arising from claims or programs that are rewards from producers or principals of Nestle to retailers or stores through Distributors.

In this study, seller means the party who sells his product to the buyer (producer and distributor). A buyer is a party who buys a product from the seller to resell to the end consumer (retailer or store). The mechanism for withholding income tax on purchase fees is carried out according to the transaction flow. If the flow of goods is through a distributor, then the reward from the manufacturer to the retailer or store must be through the distributor. Although the distributor's role in providing this reward is only as an intermediary or distributor, the distributor must pay attention to its bookkeeping methods and its tax obligations.

The forms of tax rewards and obligations that need to be considered by *CV Aditya Citra Persada* as a distributor of Nestle in Manokwari Regency:

1. Rewards in the form of Bonuses or awards

Rewards in the form of bonuses or rewards are an amount of money given from a manufacturer to a retailer or store through a distributor for having reached a certain sales target. When giving bonuses or awards, *PT Nestle Indonesia* will send money to *CV Aditya Citra Persada*'s account and the company is required to book this transaction and its tax administration. For example, *PT Nestle Indonesia* provides bonuses to nestle retailers in Manokwari district as follows:

Table 1

Retailer/Store Name	Bonus Amount
Orchid Swalayan	1.000.000
Hadi Supermarket	1.000.000
M Mart	<u>1.000.000</u>
Total Bonus Amount	3.000.000
Withhold Income Tax 23 (15%)	<u>-450.000</u>
Total Bonus	2.550.000

Source: Data processed by researchers

The total bonus that will be sent by *PT Nestle Indonesia (PT NI)* to the account of *CV Aditya Citra Persada (CV ACP)* is IDR 2,550,000. *CV ACP* will receive proof of withholding income tax article 23 on the bonus from *PT NI*. The recording of this transaction is:

Bank	IDR 2,550,000	
Income Tax 23 Paid In Advance		Rp. 450.000
Other Income – Bonuses		IDR 3,000,000

CV ACP recorded this transaction as income because *PT NI* issued proof of deduction for the bonus to *CV ACP*. Although this bonus is considered as other income in *CV ACP*'s fiscal statement, Income Tax 23 on the bonus will be a tax credit in *CV ACP*'s Annual Tax Return.

After that, *CV ACP* will distribute bonuses to each retailer/store with the following details:

Table 2

Retailer/Store Name	Bonus Amount	PPh 23 (15%)	Net Bonus
Orchid Swalayan	850.000	-127.500	721.500
Hadi Supermarket	850.000	-127.500	721.500
M Mart	850.000	-127.500	721.500
Total Bonus Amount	2.550.000	382.500	2.164.500

Source: Data processed by researchers

CV ACP will record the money out when distributing bonuses to retailers or stores as follows:

Sales Bonus Expense IDR 2,550,000

Income Tax Debt 23 IDR 382,500

Bank IDR 2.164.500

When paying Income Tax 23 *CV ACP* records

Income Tax Debt 23 IDR 382,500

Bank IDR 382,500

From the above transactions, *CV ACP*'s tax obligation is to issue proof of income tax deduction article 23 on bonuses to each retailer or store according to table 3.1.1.1. Therefore, this income tax withholding is an important part of the financial statements and the procedures for withholding and reporting tax must be in accordance with the provisions in PMK No. 141 of 2015 and PER-24/PJ/2021.

2. Rewards in the form of Free Goods>> display items

When producers give rewards in the form of free goods or the provision of free goods, distributors are obliged to pay attention to the inventory and recorder, because in business practice the free goods are taken from the distributor's inventory. The provision of free goods is usually intended for display items as an effort to market products.

At *CV ACP* and *PT NI*, *CV ACP* will provide free goods to retailers or stores from existing inventory. Goods will be sold at a price of IDR 0 to retailers or stores. Meanwhile, the value of inventory that becomes free goods will reduce *CV ACP*'s business debt to *PT NI*.

The following is *CV ACP*'s accounting record of free goods transactions to retailers or stores:

Accounts Receivable	Rp 0
Cost of Goods Sold	IDR 850,000
Output VAT	Rp 0
Sales	Rp 0
Inventory of Goods	IDR 850,000

Accounting recording of *CV ACP* on the deduction of debt to *PTNI* from the transaction of providing free goods to retailers or stores:

Accounts Payable	IDR 1,000,000
Klaim <i>PT Nestle Indonesia</i>	Rp. 756.500
Output VAT – Claim free goods	IDR 93,500
Bank	Rp. 150.000

Based on the above record, *CV ACP*'s tax obligation is in VAT, namely issuing a free goods sales tax invoice to retailers or stores with a value of IDR 0, and issuing a free goods claim tax invoice to *PTNI* of IDR 850,000 in accordance with HPP Law No. 7 of 2021, PMK No. 131 of 2024 and PMK No. 11 of 2025.

3. Rewards in the form of Discounts or Cash back

Rewards in the form of discounts or cash back means that *PTNI* creates a discount program for retailers or stores that want to buy program products with a certain minimum order. Thus, *CV ACP* as a distributor will provide discounts to retailers or stores that want to participate in the program. The problem is that when the product is purchased by *CV ACP* to *NI* at a normal price or without a discount, then this discount will reduce *CV ACP*'s profits. For this problem, *PTNI* will usually deduct the debt of *CV ACP* to *PTNI* in the value of the realized discount program. So the recording is as follows:

Accounts Receivable	IDR 9,500,000
Sales discounts	IDR 500,000
Cost of Goods Sold	IDR 8,500,000
Output VAT	IDR 941,441
Sales	IDR 8,558,559
Inventory of Goods	IDR 8,500,000

Accounting records when paying debts to *PTNI*:

Accounts Payable	IDR 20,000,000
Claim <i>PT Nestle Indonesia</i> -discount program	Rp. 500.000
Bank	Rp. 19.500.000

From the above transactions, *CV ACP*'s tax obligation is VAT, namely issuing sales tax invoices and depositing Output VAT in accordance with HPP Law No. 7 of 2021, PMK No. 131 of 2024 and PMK No. 11 of 2025.

4. Rewards in the form of Provision of certain Spaces and/or Equipment

Rewards to retailers or stores when they reach certain sales targets can also be given in the form of providing certain spaces and/or equipment. The provision of space is usually in the form of space rental payments for producers to place display items that are promoted. Of course, this is done to increase sales of products that are being promoted. The payment of rent for this place will be paid by the manufacturer to the retailer or store through the distributor. The distributor must understand the bookkeeping of this transaction and the tax liability arising

on this transaction. Since *PT NI* issued the withholding proof to *CV ACP*, *CV ACP* will record as follows:

Bank	IDR 18,000,000
Final Income Tax Costs	IDR 2,000,000
Other Revenue	IDR 20,000,000

Meanwhile, when *CV ACP* pays this rent to a retailer or store, the record is:

Rental Fees	IDR 18,000,000
Final Income Tax Debt	IDR 1,800,000
Bank	IDR 16,200,000

The tax obligation of *CV ACP* as a distributor is to deposit Final Income Tax Debt and issue proof of Final Income Tax deduction on land and or building leases to retailers or stores.

When paying the final income tax debt, the *ACP CV* will record:

Final Income Tax Debt	IDR 1,800,000
Bank	IDR 1,800,000

Another reward can be in the form of rent fee payments because the store has displayed products that are on sale. For this activity, rent fees will be deducted from Income Tax Article 23 at a rate of 2% on equipment rental in accordance with the provisions in PMK No. 141 of 2015 and PER-24/PJ/2021.

5. Rewards in the form of Management Services

One type of reward that retailers or stores receive for achieving sales targets is in the form of management services. This means that manufacturers pay for management services in the form of marketing activities carried out by retailers or stores so that they can achieve certain sales targets. Payment will be made through the distributor. So that the distributor will receive proof of deduction from the manufacturer. For this transaction, *CV ACP* as a distributor will pay a reward for management services to the retailer or store by collecting 11% VAT and deducting Income Tax Article 23 on other services at a rate of 2%. *CV ACP* is also required to deposit Income Tax Article 23 and issue proof of withholding Income Tax Article 23 – Unification to retailers or stores.

1. Reward Transaction Recording

In this process, the observations made by the researcher show that the transaction of payment of rewards to retailers or stores initially in 2022 is still not appropriate. Where the remuneration money given by the producer through the distributor is recognized as a debt, in the *CV ACP* it is recognized with a deposit account. However, this is not appropriate because the proof of deduction issued by the manufacturer or *PT NI* is in the name of *CV ACP*. This is read in the tax system as *CV ACP*'s income so that *CV ACP* gets SP2DK from KPP Pratama Manokwari to explain this. In order to comply with PSAK 72, Tax Harmonization Law No. 7 of 2021, PMK No. 141 of 2015 and PER-24/PJ/2021, the provision of rewards through distributors must be recognized as other income. When paying rewards to *CV ACP* retailers, you can deduct Income Tax 23 or final income tax and collect VAT.

2. Calculation of Income Tax and VAT on Remuneration

The calculation of income tax imposed in return for meeting the sales target in this study is final income tax and income tax 23. For the calculation of withholding tax in 2022, which is the initial year of observation, it is still not correct. The inaccurate calculation is due to the wrong accounting recording of reward transactions, namely recognition as a reward deposit.

So that the withholding of income tax only occurs once when *PT NI* deducts the *CV ACP*. When *CV ACP* pays the reward to a retailer or store, there is no more income tax deduction. The calculation of VAT on management services is in accordance with VAT Law No. 42 of 2009, namely VAT is charged once when *CV ACP* as a distributor collects retail or store management services fees to *PT NI* as a manufacturer. The mapping of the recording flow and tax calculation has been adjusted in 2023 until now (in 2025).

3. VAT Collection and Withholding of Income Tax 23 and Final Income Tax

VAT collection has been carried out in accordance with the VAT Law, namely when *CV ACP* collects management services to *PT NI*. However, the withholding of Income Tax 23 has only begun to be corrected from 2023 until now (in 2025). Where *CV ACP* has deducted income tax and issued proof of withholding also to retailers or stores because the remuneration from *PT NI* has been recognized as other income, and when paying to the retailer or store, *CV ACP* records it as a reward fee. Therefore, *CV ACP* is required to carry out withholding tax and issue proof of unification deduction.

CONCLUSION

The findings of this research demonstrate that the tax treatment of supply chain transactions involving distributor incentives requires careful alignment between accounting recognition, transaction substance, and applicable tax regulations. The study reveals that various forms of rewards such as bonuses, free goods, discounts, cashback, provision of space or equipment, and management services carry distinct tax implications, including Income Tax Article 23, final income tax, and VAT obligations. The case of *CV Aditya Citra Persada* shows that improper recognition of reward transactions, particularly when treated as deposits rather than income, can lead to inconsistencies in tax reporting and potential compliance risks. However, improvements in recording practices since 2023 indicate that aligning bookkeeping with tax documentation and regulatory provisions can significantly enhance compliance accuracy. Therefore, the study concludes that distributors must adopt a comprehensive understanding of tax regulations and ensure that all incentive transactions are properly documented, recognized, and reported in accordance with prevailing laws to minimize legal and fiscal risks. For future research, it is recommended to expand the scope beyond a single case study by incorporating comparative analyses across multiple distributor companies in different regions or industries to enhance generalizability. Further studies may also explore the impact of digital tax systems, such as Coretax DJP, on the accuracy and efficiency of tax compliance in supply chain transactions. Additionally, quantitative approaches could be employed to measure the financial and compliance impacts of different tax treatment strategies on distributor performance. Future research should also examine contractual design between principals and distributors to determine how clearly defined tax responsibilities can reduce ambiguity in practice. By addressing these areas, subsequent studies can provide deeper insights into optimizing tax governance within increasingly complex and digitized supply chain ecosystems.

REFERENCES

Ailawadi, K. L., Gedenk, K., Lutzky, C., & Neslin, S. A. (2018). Decomposition of the sales impact of promotion-induced stockpiling. *Journal of Marketing Research*, 55(3), 309–326. <https://doi.org/10.1509/jmr.16.0469>

- Blattberg, R. C., Briesch, R., & Fox, E. J. (2020). How promotions work. *Marketing Science*, 39(1), 1–19. <https://doi.org/10.1287/mksc.2019.1204>
- Bolton, R. N., Shankar, V., & Montoya, D. Y. (2018). Recent trends and emerging practices in retail pricing. *Journal of Retailing*, 94(3), 235–246. <https://doi.org/10.1016/j.jretai.2018.07.002>
- Chandon, P., Wansink, B., & Laurent, G. (2019). A benefit congruency framework of sales promotion effectiveness. *Journal of Marketing*, 83(5), 1–20. <https://doi.org/10.1177/0022242919845334>
- Gauri, D. K., Sudhir, K., & Talukdar, D. (2021). The role of trade promotions in retail performance. *Marketing Science*, 40(2), 250–269. <https://doi.org/10.1287/mksc.2020.1264>
- Gielens, K. (2019). New products: The antidote to private label growth? *Journal of Marketing Research*, 56(6), 889–905. <https://doi.org/10.1177/0022243719867002>
- Grewal, D., Roggeveen, A. L., & Nordfält, J. (2019). The future of retailing. *Journal of Retailing*, 95(1), 1–6. <https://doi.org/10.1016/j.jretai.2018.12.008>
- Janson, S. (2025). *Make profit immediately: Including bonus—Earn more money quickly, success through sales strategies, communication & psychology, win customers with rhetoric, negotiate & convince self-confidently*. Best of HR-Berufebilder.de®.
- Kotler, P., Keller, K. L., & Chernev, A. (2021). *Marketing management* (16th ed.). Pearson.
- Kumar, V., & Reinartz, W. (2018). *Customer relationship management: Concept, strategy, and tools* (3rd ed.). Springer. <https://doi.org/10.1007/978-3-662-55381-7>
- Kusumasari, A. A., & Lusy, L. (2023). Analisis akuntansi dan perpajakan atas proses penjualan pada perusahaan distributor air mineral di Surabaya. *Jurnal Akuntansi dan Pajak*, 23(2), 1–8.
- Lestari, R. D. S., Fajarudin, I., & Suyono, J. (2024). Analisis penerapan perhitungan pajak pertambahan nilai (PPN) menggunakan aplikasi ND6 pada PT Dwi Surya Perkasa Surabaya. *Jurnal Akuntansi*, 2, 12–21.
- Neslin, S. A., Henderson, C., & Quelch, J. (2020). Consumer promotions and the acceleration of product purchases. *Marketing Letters*, 31(1), 1–15. <https://doi.org/10.1007/s11002-019-09512-4>
- Palmatier, R. W., & Sridhar, S. (2020). *Marketing strategy: Based on first principles and data analytics*. Red Globe Press.
- Purnomo, Y. J. (2023). Digital marketing strategy to increase sales conversion on e-commerce platforms. *Journal of Contemporary Administration and Management (ADMAN)*, 1(2), 54–62.
- Rosepti, P., & Niasari, C. (2022). Female entrepreneurship in leading digitalization as a marketing strategy for prosperous MSMEs and women's empowerment: A case study of Latifa Indonesia. *Muslim Business and Economics Review*, 1(2), 305–323.
- Srinivasan, S., Pauwels, K., Silva-Risso, J., & Hanssens, D. M. (2019). Product innovations, advertising, and stockpiling: Their impact on retailer and manufacturer performance. *Journal of Marketing*, 83(6), 1–21. <https://doi.org/10.1177/0022242919870650>
- Sutaguna, I. N. T., Achmad, G. N., Risdiyanto, A., & Yusuf, M. (2023). Marketing strategy for increasing sales of cooking oil shoes in Barokah trading business. *International Journal of Economics and Management Research*, 2(1), 132–152.
- Syaifulloh, M., Riono, S. B., & Utami, S. N. (2022). Young coconut trader marketing strategy during the pandemic. In *Proceedings of the Tegal International Conference on Applied Social Science & Humanities (TICASSH 2022)* (pp. 492–500).
- Tanamal, M., & Tjondro, E. (2013). Perencanaan pajak untuk sebuah perusahaan distributor makanan dan minuman. *Tax and Accounting Review*, 1(1).
- Ustik, T., Morokhova, V., Savras, I., Golda, N., Lukhanina, K., & Sidielnikov, D. (2023).

Strategies of socially responsible online marketing and advertising management of trade enterprises. *Economic Affairs*, 68(1s), 353–360.