

## THE ROLE OF STRATEGIC MANAGEMENT ACCOUNTING FOR STARTUPS IN IMPLEMENTING SUSTAINABLE DEVELOPMENT GOALS IN PT OESODO ALAM MANDIRI

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### Abstract:

PT Oesodo Alam Mandiri (PT OAM) is a company engaged in the partnership business that specifically provides delicious and contemporary herbal products through booths or cafes and the like by using the herbal medicine partnership business model in the form of a business opportunity. This study aims to analyze and find out how PT OAM's management strategy accounting can contribute to implementing the Sustainable Development Goals (SDGs) in Indonesia. The method used in this observation is a literature study by finding and using relevant theoretical references that serve as the basis and authority for finding solutions to cases or problems encountered. The results showed that SDGs no. 8 and 3 could be achieved by establishing a herbal medicine partnership strategy by collaborating with the Bekasi City Government to reduce the unemployment rate through the MSME program.

**Keywords:** Strategic Management Accounting, SDGs, Well-Being, Decent Work, Herbal.

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## INTRODUCTION

The world was shocked by the emergence of the Corona Virus Disease 2019 (Covid-19) outbreak, so the World Health Organization (WHO) took steps to declare it a global pandemic (Kompas.com, 2022). The first Covid-19 case in Indonesia was detected in early March 2020, which caused the country's economy to cripple (P2P Kemkes, 2021). One of the Indonesian government's strategies to minimize the Covid-19 virus so as not to get infected is by restricting activities such as PSBB (Large-Scale Social Restrictions) as outlined in the Decree of the Minister of Health of the Republic of Indonesia HK.01.07/Menkes/382/2020 regarding the Health Protocol for the People in Indonesia. Public Places and Facilities in the Context of Prevention and Control of Covid-19 (P2P Kemkes, 2021). With this regulation, the business world is forced to follow government regulations to temporarily close its business until a specific time limit is set in which only a part of the public sector is still allowed to continue operating so that not a few companies in various business sectors inevitably have to stop operational activities and decreased company performance caused by the low ability of the public to buy (Islamy et al., 2021) and caused many entrepreneurs to go out of business, some of them persisted but did layoffs.

Based on the Minister of Manpower of the Republic of Indonesia, Ida Fauziyah, revealed that as many as 74,430 companies were laying off workers and laying off workers (Ramadhanti & Nurwati, 2021). The Indonesian Chamber of Commerce and Industry (KADIN) noted that as of early October 2020, more than 6.4 million workers had been laid off, causing the number of unemployed to increase. Based on data released by the Central Statistics Agency (BPS) on February

2022, there are 11.53 million people (5.53 percent) of the working age population affected by COVID-19, consisting of unemployment due to COVID-19 (0.96 million people), “Bukan Angkatan Kerja (BAK)” due to COVID-19 (0.55 million people), working population experiencing reduced working hours due to COVID-19 (9.44 million people), and temporarily not working due to COVID-19 (0.58 million people). From the economic aspect, the parameters used to measure the impact of the Covid-19 pandemic use the economic growth rate and the open unemployment rate (Aeni, 2021). Almost all regions experience this condition with different levels of severity. The decline in economic growth was mainly due to activity restrictions. The social aspect is also affected by the Covid-19 pandemic. Post-pandemic, the Indonesian government seeks to repair infrastructure that was damaged or regressed during the pandemic, one of which is by implementing the Sustainable Development Goals (SDGs) to end poverty, reduce inequality and protect the environment, which contains 17 goals that are expected to be achieved by 2030 (Dzulqarnain et al., 2022).



Source: <https://www.sdg2030indonesia.org/>

**Figure 1.** Goals of SDGs

One of the government's efforts to implement the SDGs is to encourage the economic sector, especially the creative economy, to create new MSMEs and encourage existing MSMEs to be promoted. PT Oesodo Alam Mandiri (PT OAM) in Bekasi City, West Java, is one of the MSMEs born during the Covid-19 pandemic, where Indonesia's economic condition is less stable. PT OAM is a company engaged in the partnership business that specifically provides delicious and contemporary herbal products through booths or cafes and the like by using the herbal medicine partnership business model as a business opportunity. This business model benefits prospective entrepreneurs to start their businesses. With various partnership packages tailored to the capital they have, prospective entrepreneurs can immediately start their business as OAM Partners. As a startup, PT OAM will face many challenges. The main challenge for startup companies lies in supply, internal, external, and complexity uncertainty (Dhiyaah et al., 2021). Therefore, a strategy is needed, especially in management accounting, so that PT OAM can exist in its business as a startup that can implement the SDGs.

Based on the explanation of the above phenomena, this study aims to analyze and find out how PT OAM's management strategy accounting can contribute to implementing the Sustainable Development Goals (SDGs) in Indonesia.

## METHODS

The method used in this observation is a literature study by finding and using relevant theoretical references that serve as the basis and reference for finding solutions to cases or problems. The literature study in this observation was carried out to collect or collate sources or data related to the role of strategic management accounting in implementing the Sustainable Development Goals (SDGs) goal no. 3 good health, well-being, and goal no. 8 decent work and economic growth in PT Oesodo Alam Mandiri (PT OAM) in Bekasi City, West Java.

## RESULT AND DISCUSSION

Management accounting has a significant role for the company because it can help the company's internal parties, from units/ departments, and managers to the main director, especially in making decisions. So management accounting must provide the information the company needs to solve cases and develop appropriate strategies (Hariyani, 2018). In addition, the role of management accounting is also significant in implementing the targets for achieving the SDGs. It is because it can convey company values to shareholders and, at the same time, act as a value keeper to ensure and carry out commitments to the mission and vision of the company that has been set (Firmansyah, 2019). Management accounting can guide and create awareness regarding the implementation of SDG targets in strategies that can provide long-term benefits for the company (Pratama et al., 2019). Management accounting does not only play a role in large companies but also startup companies so that they can grow. Especially for startup companies that have just been established after the Covid-19 pandemic need information in formulating strategies to stay afloat among their competitors.

PT Oesodo Alam Mandiri (PT OAM) is a startup company engaged in the partnership business that specifically provides herbal products. PT OAM was established on September 27, 2020, in Galaxy, Bekasi City, West Java. PT OAM uses the herbal medicine partnership business model in the form of a business opportunity by providing herbal medicine partnership business packages in the form of herbal cafes or herbal medicine booths that serve the sale of delicious, sweet and innovative herbal products, mentoring services, and so on that allow customers to start a business. The company tagline "My Healthy Inspiration" symbolizes the company's commitment to helping and inspiring health for the whole community (Setiyawati et al., 2021).

It is high courage for PT OAM to start its business when the economic conditions are down. This courage is because PT OAM sees the opportunity for the high number of workers to be laid off, which increases the number of unemployed and changes in people's lifestyles "back to nature" who use herbal medicine as one of their daily drinks as well as the government's efforts through the Ministry of Health of the Republic of Indonesia in developing health tourism which is the herbal cafe. In addition, the government also encourages MSMEs to advance to class. PT OAM hopes to get support from the government by contributing to implementing the SDGs according to its capabilities as a startup. To run its business so that it grows and develops in line with the goals of the SDGs, PT OAM requires relevant information from management accounting. The SDGs goals that can be achieved include SDGs No. 3 and No. 8.

**SDGs Goal No 8: Decent Work and Economic Growth.** The high rate of layoffs causes an increase in the number of unemployed, making people pessimistic because they find it difficult to get a job again, even if there are considered to be modest and not feasible. The lack of employment

opportunities makes them think about finding solutions for their livelihoods. The results of the World Economic Forum survey stated that as many as 35.5% of youth aged 15-35 years in Indonesia want to become future entrepreneurs (Indrajaya, 2022). PT OAM can develop a strategy by preparing various partnership packages with minimal capital, but partners can directly open a business without preparing the details. In addition, it also cooperates with financial institutions to finance venture capital for potential partners. PT OAM provides a herbal medicine partnership business that offers a delicious and contemporary herbal partnership package with the name of the partnership package, namely Café-Oesodo Alam Mandiri (C-OAM), which consists of several variations, including C-OAM 1, C-OAM 2, C-OAM 3, and C-OAM 4 or custom with different values and different facilities. As a startup in the early stages, the target market was the City of Bekasi because PT OAM is domiciled in the City of Bekasi and focuses on the C-OAM 1 package.



**Figure 2.** MSME Package 1 C-OAM 1

Based on BPS data from West Java Province in 2020, the workforce in Bekasi City was recorded as 1,509,841 people with an unemployment rate of 10.68% and the number of unemployed as many as 161,251 people. The Bekasi City Government cooperates with PT Wira Teknologi Indonesia, the application developer company Wiranesia Incubator, targeting 150,000 new entrepreneurs to reduce unemployment. Based on these data, PT OAM can determine the target market by cooperating with the Bekasi City Government so that potential consumers can be directed and clear. With the company still in limited resources, PT OAM can take a target market of 1 business unit (1 partner) in each village or ward in the Bekasi City area, where 56 villages and sub-districts are located. In addition, PT OAM can also take a target market of 1 business unit in each hospital in the Bekasi City area, where there are as many as 41 hospitals.

**Table 1.** Labor Absorption

Number of villages and sub-districts in Bekasi City	Numbers of Hospitals	Total Unit	Number of the employee in one unit business	Total of Employed
56	41	97	2	194

Source: Author, 2022

From the data in table 1, it can be seen that 194 workers can be absorbed from 97 business units, so the number of unemployed decreased by 291 people, and 194 people also got decent jobs. The increase in business actors who open up new jobs also impacts economic growth in Bekasi

City. PT OAM can benefit from this form of cooperation because the company can pocket a reasonably high income as a startup. PT OAM's revenue projection can be seen in table 2.

**Table 2.** Projection of Revenue PT OAM

Number of villages and sub	Quantity	Total	Price of C-OAM 1 package	Total Revenue
56	41	97	9.000.000	873.000.000

Source: Author, 2022

From the side of OAM partners, in the initial stage of the partnership with the C-OAM 1 package with a profit margin of 50%, OAM partners can pocket a profit of Rp. 4,300,000.00 from total sales of Rp. 7,520,000.00. Henceforth, if the product is low or out of stock, OAM partners will only repeat orders according to the products needed without being charged a partnership fee, which will not burden partners.

**Table 3.** OAM Partner Sales Projection

No	Name of goods	Size	Total	Measure / pcs	Total cups	Selling price/pcs	Total Sales	Profit
1	Robusta coffee	1 Kg	1	12 Gr	84	15,000	1,260,000	630,000
2	Maharaja Coffee	1 Kg	1	25 Gr	40	15,000	600,000	300,000
3	Queen's Coffee	1 Kg	1	25 Gr	40	15,000	600,000	300,000
4	Instant Turmeric	500 gr	1	25 Gr	20	10,000	200.000	100,000
5	Instant Curcuma	500 gr	1	25 Gr	20	10,000	200.000	100,000
6	Instant Ginger	500 gr	1	25 Gr	20	10,000	200.000	100.000
7	Instant Pletok Beer	500 gr	1	25 Gr	20	10,000	200,000	100,000
8	Instant Kencur	500 gr	1	25 Gr	20	10,000	200.000	100,000
9	Instant Sarilaga	500 gr	1	25 Gr	20	10,000	200.000	100,000
10	Instant Empon	500 gr	1	25 Gr	20	10,000	200.000	100,000
11	Uwuh Instant	500 gr	1	25 Gr	20	10,000	200.000	100,000
12	Red ginger	500 gr	1	25 Gr	20	10,000	200.000	100,000
13	Wedang Uwuh Rajan	1 Sachet	10	1 Sachet	10	10,000	100.000	50,000
14	Wedang Beer Pletok Rajangan	1 Sachet	10	1 Sachet	10	10,000	100.000	50,000
15	Wedang Beer Pletok Stevia Chopped	1 Sachet	10	1 Sachet	10	10,000	100,000	50,000
16	Wedang Bunga Lawang Rajan	1 Sachet	10	1 Sachet	10	10,000	100,000	50,000
17	Wedang Bunga Stevia Rajangan	1 Sachet	10	1 Sachet	10	10,000	100,000	50,000
18	Wedang Empon Greetings Sweet Crab	1 Sachet	10	1 Sachet	10	10,000	100,000	50,000
19	Wedang Empon Sweet Greetings Stevia Crunchy	1 Sachet	10	1 Sachet	10	10,000	100,000	50,000
20	Wedang Ginger Spice Chopped	1 Sachet	10	1 Sachet	10	10,000	100,000	50,000
21	Wedang Ginger Spice Stevia Chopped	1 Sachet	10	1 Sachet	10	10,000	100,000	50,000
22	Wedang Spices Rajangan	1 Sachet	10	1 Sachet	10	10,000	100,000	50,000

23	Chopped Stevia Spices Wedang	1 Sachet	10	1 Sachet	10	10,000	100,000	50.000
24	Butterfly Pea Syrup	500 ml	2	50gr	20	15,000	300,000	150.000
25	Temulawak Syrup	500 ml	2	50gr	20	15,000	300,000	150,000
26	Uwuh syrup	500 ml	2	50gr	20	15,000	300,000	150,000
27	Ginger Syrup	500 ml	2	35gr	28	15,000	420,000	210.000
28	Beet Syrup	500 ml	2	35gr	28	15,000	420,000	210.000

Source: PT OAM, 2022

From table 3. the number of servings that can be sold is 598 portions. Based on the results of interviews with PT OAM with its partners in the quietest conditions a day, 20 portions can be sold so that the C-OAM 1 package can be used up within 30 days. It will be different if the conditions are crowded with buyers. The C-OAM 1 package can be used up in less than 30 days. If the projected partner's income is IDR 7,520,000.00 per C-OAM 1 package, then the projected 97 business units with the C-OAM 1 package can increase their income by IDR 729,440,000. It can help improve the economy in Bekasi City.

**SDGs Goal No. 3: Good Health and Well-Being.** Health is an inseparable element of human well-being, so a person's health condition can directly affect his welfare. In the Law of the Republic of Indonesia Number 36 of 2002 concerning Health, it is stated that health is a human right and one of the elements of welfare that must be realized following the ideals of the Indonesian nation as referred to in Pancasila and the 1945 Constitution of the Republic of Indonesia. To maintain their health independently, we can regularly drink herbal medicine. Some make their herbs by utilizing existing plants from the Family Medicine Garden (TOGA), some make their own but buy the raw materials from the market, and some do not make their own but buy from sellers carrying herbal medicine or modern herbal products. The Bekasi City Government supports and jointly develops MSME actors, especially herbal medicine sellers, so they have high competitiveness. Especially during the Covid-19 pandemic, herbal medicine has become a drink for the community's immune system. Children, teenagers, to the elderly love this beneficial drink (Naryo, 2022). Bekasi City is more focused on maintaining health, especially for vulnerable groups. One of the vulnerable groups is the elderly group. The elderly group is 133,582 people vulnerable to degenerative diseases, one of the co-morbid factors that make it easier for someone to be exposed to Covid-19 (Dinas Kesehatan Kota Bekasi, 2019).

Under these conditions, PT OAM needs to establish a strategy for community empowerment by conducting health education for the community, especially by using herbal medicine to maintain body resistance and overcome degenerative diseases. Counseling can be done through Puskesmas in the Bekasi City area. In an open interview conducted at one of the Puskesmas, the resource person said that the majority of patient visits to the Puskesmas were elderly, and the ratio of patient referrals to Puskesmas is 31% (Wulandari & Achadi, 2017). Information on the distribution of OAM partners in the city of Bekasi is also included in the counseling material so that people can find out where they can enjoy delicious and contemporary herbal medicine, apart from carrying herbal medicine sellers. Through this counseling, indirectly, PT OAM has helped promote its partners. According to data on treatment rates at the Puskesmas, the treatment rate at the Puskesmas for general health checks is Rp. 7.000 per person. Medicines are generally given for 3 days, so if the pain persists, the patient must return for another examination.

**Table 4.** Assumptions of Funding for Puskesmas Patients in Bekasi City  
Number of Patients    Rate per Person (Rp)    Assumption 31% (Rp)

133.582	7.000	289.872.940
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Source: Author, 2022

Referring to the data in table 4., it can be seen that the expenditure of the city of Bekasi for health financing at the Puskesmas is IDR 289,272,940. If PT OAM can implement a community empowerment strategy by increasing understanding of maintaining health with herbal medicine, it can minimize health financing in the Bekasi City Health Center.

## CONCLUSION

Based on the discussion that has been explained, it can be concluded that the information provided based on data from the strategic management accounting system provides PT OAM with strategic steps that can be taken by the company to develop its business as well as assist the government in implementing activities to achieve the Sustainable Development Goals (SDGs), especially the SDGs goals. No. 8, namely decent work and economic growth, and the goal of SDGs No. 3, namely good health and well-being, can also be achieved simultaneously.

The goals of SDGs no. 8 and 3 can be achieved by establishing a herbal medicine partnership strategy by collaborating with the Bekasi City Government (Pemkot) to reduce the unemployment rate through the MSME program. If every village and sub-district in Bekasi City has 1 herbal medicine partnership business unit, then as many as 56 MSME business units are spread across the Bekasi City area. In addition, PT OAM also asked the Bekasi City Government to open access to all hospitals in the Bekasi City area to provide the opportunity to open a herbal medicine business. There are as many as 41 hospitals in the Bekasi City area, where this collaboration can build as many as 97 herbal medicine business units, each employing 2 workers so that the emergence of new MSMEs in the herbal medicine sector creates employment opportunities, which has an impact on decreasing the number of unemployed by 291 people consisting of 97 MSME actors and 194 workers.

PT OAM can also establish a strategy for community empowerment in Puskesmas in the Bekasi City area by educating patients, especially the elderly, who fall into groups vulnerable to degenerative diseases. Providing education about the use of herbal medicine can open the perspective and mindset of elderly patients about the treatment of degenerative diseases using herbs which tend to be safer. So with awareness of the importance of consuming herbal medicine, people can maintain their health independently. Consuming herbal medicine can be done by making your own or buying from herbal medicine business actors, one of which is through OAM partner SMEs. The high awareness of maintaining health independently affects the intensity of visits to the Puskesmas so that the Bekasi City Government can save health costs for the Puskesmas by IDR 289,272,940.

Thus PT OAM, as a startup, can play an active role in helping the government, especially the Bekasi City Government, to implement strategies to achieve the SDGs goals through information obtained from the strategic management accounting system.

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