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ACCOUNTING PERSPECTIVES ON LOCAL WISDOM: SUWAR SUWIR AS A CONTRIBUTOR TO THE COMMUNITY'S ECONOMIC DYNAMICS

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ABSTRACT

Purpose: This research aims to reveal the role of local wisdom in business management and accounting practices in Micro, Small, and Medium Enterprises (MSMEs), with a focus on the production of suwar-suwir as a typical culinary of Jember.

Methodology/approach: This research uses a qualitative approach with a case study method on UD Primadona, one of the oldest producers of shredded voices in Jember. Data was collected through in-depth interviews, direct observation, and document analysis.

Findings: The results of the study show that local wisdom plays an important role in forming a management and accounting system that is in accordance with the socio-cultural context of the local community. Accounting practices at UD Primadona are carried out by prioritizing transparency, employee participation, and simple but routine record-keeping, which reflects community values. This study concludes that the application of local wisdom not only strengthens the cultural identity of MSMEs, but also contributes to business sustainability and regional economic development.

Practical implications: These findings provide important implications for the development of a local culture-based



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accounting model as a strategy for empowering MSMEs in Indonesia.

Originality/value: The novelty of this research is to examine the role of local wisdom in MSME accounting practices with a specific case study on the production of typical Jember suwar-suwir, which has not been explored much before.

Keywords: Local Wisdom Accounting; MSME Empowerment; Sustainable Economy; Suwar-Suwir.

ABSTRAK

Tujuan penelitian: Penelitian ini bertujuan untuk mengungkap peran kearifan lokal dalam pengelolaan usaha dan praktik akuntansi pada Usaha Mikro, Kecil, dan Menengah (UMKM), dengan fokus pada produksi suwar-suwir sebagai kuliner khas Jember.

Metode/pendekatan: Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus pada UD Primadona, salah satu produsen suwar-suwir tertua di Jember. Data dikumpulkan melalui wawancara mendalam, observasi langsung, dan analisis dokumen.

Hasil: Hasil penelitian menunjukkan bahwa kearifan lokal berperan penting dalam membentuk sistem manajemen dan akuntansi yang sesuai dengan konteks sosial-budaya masyarakat setempat. Praktik akuntansi di UD Primadona dijalankan dengan mengedepankan transparansi, partisipasi karyawan, serta pencatatan sederhana namun rutin, yang mencerminkan nilai-nilai komunitas. Penelitian ini menyimpulkan bahwa penerapan kearifan lokal tidak hanya memperkuat identitas budaya UMKM, tetapi juga berkontribusi pada keberlanjutan usaha dan pembangunan ekonomi daerah.

Implikasi praktik: Temuan ini memberikan implikasi penting bagi pengembangan model akuntansi berbasis budaya lokal sebagai strategi pemberdayaan UMKM di Indonesia.

Orisinalitas/kebaharuan: Kebaruan penelitian ini yaitu mengkaji peran kearifan lokal dalam praktik akuntansi UMKM dengan studi kasus spesifik pada produksi suwar-suwir khas Jember, yang belum banyak dieksplorasi sebelumnya.

Kata kunci: Akuntansi Kearifan Lokal; Pemberdayaan UMKM; Ekonomi Keberlanjutan; Suwar-Suwir.

INTRODUCTION

Local wisdom is cultural values that emerge and develop within a community as a response to its surrounding environment ([Sakti et al., 2024](#); [Sopanah et al., 2024](#)). Local wisdom encompasses traditions, knowledge, and practices passed down from generation to generation as a way for communities to face life's challenges ([Arsal et al., 2023](#); [Munir et al., 2021](#)). In the economic field, local wisdom often serves as the foundation for developing products with high economic value ([Antong, 2021](#)), just like suwar-suwir in Jember.

Jember is one of the regencies in East Java that holds great potential, both in terms of natural resources and cultural heritage. One of its most prominent cultural assets is the presence of distinctive local cuisine that has become deeply embedded in the community's identity, among which suwar-suwir stands out ([Dinas Komunikasi dan Informatika Kabupaten Jember, 2024](#)). Discussing Jember means discussing how a region is able to preserve its local characteristics amid the currents of modernization and globalization. The choice to study suwar-suwir is not merely due to the delicacy of the product, but because behind it lies the values of local wisdom, a long history of adaptation to the environment, and economic potential that continues to grow from generation to generation.

Suwar-suwir is a traditional delicacy of Jember that has long been recognized as both a cultural icon and a leading regional product. Made from fermented cassava processed into a sweet and chewy snack, suwar-suwir not only symbolizes Jember's culinary richness but also forms an inseparable part of the local community's cultural identity. Products rooted in local wisdom hold great potential to support the local economy, as they utilize local raw materials, traditional production techniques, and distinctive cultural values. Research by [Chatra \(2024\)](#) shows that local products can compete in the global market when processed with innovative approaches without abandoning the traditional values that define their uniqueness. This food represents how local wisdom can produce products with universal appeal ([Setyowati et al., 2024](#)).

The origin of suwar-suwir is rooted in the creativity of the Jember community in utilizing local potential. In the past, the abundance of cassava harvests posed a particular challenge, as cassava is a perishable food if not processed immediately. As a solution, the local people developed fermented cassava, which was then further processed into suwar-suwir ([Fajriyansyah, 2024](#)). This process not only reflects the community's ability to adapt to environmental challenges but also their creativity in producing new products of high economic value.

To this day, suwar-suwir is synonymous with being a signature souvenir of Jember. Tourists visiting Jember almost always bring suwar-suwir as a gift for family or relatives. The unique taste and texture of suwar-suwir make it a special snack that is difficult to find in other regions. Therefore, suwar-suwir is not only a culinary product but also a medium for promoting Jember's culture at the national and even international level.

However, if products such as suwar-suwir are not studied, particularly in terms of management and the application of local values, there is a high possibility that we will lose an understanding of how local wisdom contributes to sustaining business continuity. Business sustainability involves three main dimensions: economic, social, and environmental. In the context of MSMEs, sustainability not only means generating profit but also preserving local cultural identity and minimizing negative impacts on the environment. The study conducted by [Mas'ud and Susilo \(2023\)](#) shows that MSMEs integrating local values into business management are more resilient in global competition. In the context of rapid

change, many MSMEs face pressure to conform to modern standards without considering local values, which in fact constitute their distinctive advantage (Alfarizi et al., 2024). The absence of such research may result in production processes trapped in efficiency without essence, or even the loss of regional product identity. Therefore, understanding the dynamics of suwar-suwir production in Jember is important not only from an economic perspective but also for cultural preservation and the development of locally based sustainability.

To deepen this understanding, the study selected UD Primadona as a case study. UD Primadona is not merely a producer of suwar-suwir, but a business actor consistently preserving traditional heritage while facing the challenges of the modern market. This enterprise has existed for more than four decades and is known for prioritizing quality as well as local values such as mutual cooperation, openness, and social responsibility. UD Primadona serves as an ideal example of how local wisdom can be integrated into everyday accounting practices.

Amid global competition, it is important to understand how local practices such as suwar-suwir production can support the sustainability of this industry. The suwar-suwir industry has grown from a home-based scale into an MSME sector that makes a significant contribution to the local economy. According to Anwar et al. (2023), the sustainability of this industry is determined not only by product quality but also by efficient and accountable management.

In this regard, the application of local wisdom-based accounting becomes one relevant approach. Local wisdom-based accounting is a financial management approach that integrates the cultural values of the local community into accounting practices (Sopanah et al., 2024). This approach is relevant in developing countries because it reflects the needs and unique characteristics of the local environment (Susanto et al., 2022).

Values such as mutual cooperation, honesty, and a sense of belonging can be applied in various aspects of accounting, ranging from financial recording, report transparency, to decision-making (Abad-Segura et al., 2024; Narayan & Oru, 2024). Research by Saadah and Falikhatun (2021) found that the application of local wisdom-based accounting in MSMEs can enhance trust between business actors and the local community, which in turn strengthens social relationships and supports business sustainability. Local wisdom, as a reflection of cultural values such as mutual cooperation, honesty, and a sense of belonging, plays an important role in shaping management systems that align with the local context. These values can be applied in financial management, transparent recording, and decision-making that involves all team members.

The importance of this research lies in its contribution to addressing the challenges of modernization, which often erode local identity. The selection of suwar suwir as the research object allows this study to depict the sustainability level of MSMEs comprehensively, viewed from the continuity of production, business stability, ability to adapt to market changes, as well as the management and business practices based on local wisdom values. This study not only reveals how cultural values can be preserved in business management but also provides insights for other MSMEs to turn local wisdom into a competitive advantage. Thus, this research strengthens the position of suwar-suwir as a flagship product that not only generates sustainable economic benefits but also demonstrates the cultural values embedded in managing local resources into an iconic product of Jember. Referring to the background that has been explained, this study aims to analyze the role of local wisdom in the implementation of business management and accounting practices in Micro, Small, and Medium Enterprises

(MSMEs), particularly in the production of "suwar suwir" as a distinctive culinary identity of Jember.

METHOD

This study employs a qualitative approach aimed at describing phenomena as they are and contextually, in accordance with the situation at the time of research. As [Iswadi et al. \(2023\)](#) and [Yin \(2018\)](#), points out, qualitative methods help researchers conduct in-depth studies on a single topic. This research is designed to explore the perspectives of suwar-suwir business actors in Jember, namely UD Primadona, particularly regarding the application of local wisdom in accounting practices and its impact on business sustainability, using a case study method. Data were collected through in-depth interviews, direct observation, and document study. Data analysis was carried out using a thematic approach to identify patterns relevant to local wisdom values and accounting practices.

All stages of conducting the case study can be illustrated as follows:

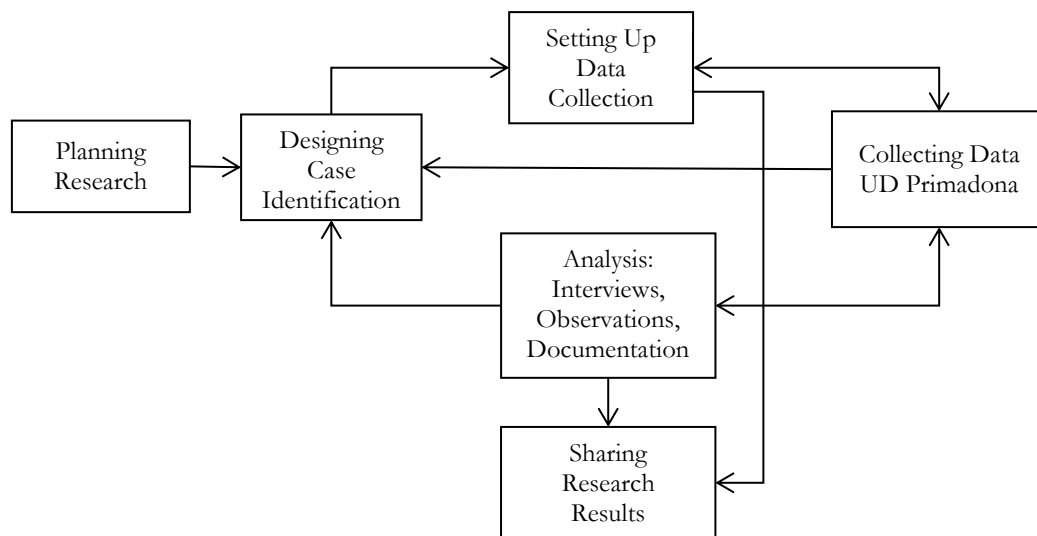


Figure 1.
Stages of the
Case Study

Source: Yin (2018) developed by Researcher (2025)

Case study research according to [Yin \(2018\)](#) involves six main levels:

1. Plan
This stage involves determining the purpose and relevance of the case study as a research method. This research began by identifying the role of suwar-suwir as a typical product of Jember and how to apply local wisdom in accounting practice at UD. Primadona supports business sustainability. The focus of the research is directed at cultural values such as mutual cooperation, honesty, and a sense of belonging in financial management.
2. Design
Designing case studies includes the identification of the case to be researched and the logic of the research. The design of this study focuses on the analysis of the relationship between accounting practices based on local wisdom and business sustainability at UD. Excellent. The researcher uses an approach to explore relevant patterns.
3. Prepare

Preparing for data collection involves drafting interview guidelines, documentation tools, and a list of semi-structured questions. Data was collected through interviews with business owners and employees, direct observation of the production process and financial records, and analysis of related documents.

4. Collect

Data was collected in compliance with research ethical principles, including maintaining informant confidentiality and requesting permission to record interviews. The data collection process was carried out at the UD business location. Prima donna with an interview duration of between 30-60 minutes. Direct observation is used to record local values-based financial management practices.

5. Analyze

Data analysis was conducted using a qualitative approach to identify and interpret significant patterns related to the application of local wisdom in business management and accounting practices. Data obtained from interviews, observations, and documentation were analyzed through a process of coding informants, categorizing local wisdom values, and grouping the forms of its implementation in management and accounting practices. Furthermore, data from these various sources were compared and triangulated to ensure the internal and external validity of the research findings.

6. Share

The results of the study are reported in the form of conclusions and recommendations that include the relationship between local cultural values and accounting practices and their implications for business sustainability. This research can contribute to the development of a management model based on local wisdom in MSMEs.

RESULTS AND DISCUSSION

Results

This study obtained data through a series of intensive interviews involving five key informants who play important roles in the operations and continuity of the suwar-suwir business at UD Primadona, Jember. The five informants consist of the business owner, manager, finance staff, cashier, and sales clerk. The contributions of these informants provide a comprehensive overview of the implementation of local wisdom values in the financial management system, the internal dynamics of the business, and the strategic role of suwar-suwir as a regional culinary identity. The list of informants is presented in the following table:

No	Information	Age	Code
1	Leader	49 year	P01
2	Administration	28 year	P02
3	Cashier	25 year	P03
4	Department of Production	38 year	P04
5	Customer	32 year	P05

Table 1.
List of Informant

Source: Data Processed (2025)

The interviews provide an in-depth picture of the history, cultural values, and practices carried out in the production of suwar-suwir at UD Primadona, Jember, particularly with regard to aspects of local identity and the traditional processes that have been preserved to this day. The informants involved in this study are employees with work experience at UD

Primadona ranging from two to fourteen years. This range of work experience provides the informants with sufficient knowledge about the production process, the local wisdom values contained therein, and the dynamics of business sustainability, making them appropriate and relevant as sources of research data.

UD Primadona is one of the oldest MSMEs in Jember, which has been producing regional souvenirs since 1982. The business was initiated with a commitment to elevate local potential by processing cassava fermentation (*tape singkong*) into products of high economic value. Initially, production was carried out on a household scale with the assistance of family members and nearby neighbors. Thanks to perseverance and consistent taste quality, suwar-suwir produced by UD Primadona gradually became widely recognized and established itself as one of Jember's must-have souvenirs. The name "Primadona" was chosen with the hope that the product would become a source of pride for the community and a "prima donna" in the local souvenir market. Although it has been operating for more than four decades, UD Primadona continues to maintain traditional approaches combined with innovation to sustain its existence amid competition in the local food industry. Informant P05 expressed great satisfaction and appreciation for Primadona, noting that when tourists visit Jember, they have a distinctive product to take home as a souvenir—one that is strongly identified with the city of Jember and unavailable elsewhere.

The suwar-suwir produced at UD Primadona uses high-quality cassava fermentation (*tape singkong*), traditionally prepared by local farmers in Jember. The matured tape is mashed and then cooked with granulated sugar, milk, and natural flavorings to create various taste variants such as chocolate, durian, and strawberry. The processing is carried out manually under strict supervision to maintain the quality of flavor and texture. Once the mixture thickens, the suwar-suwir is molded into small rectangular shapes, cooled, and then wrapped in colorful and attractive packaging as a hallmark of traditional products, as explained by Informant P04.

In the daily production process, UD Primadona not only carries out economic activities but also applies values such as:

- a. Mutual Cooperation (*Gotong royong*)
The production process involves collaboration between the owner, employees, and family members. Informant P01 stated that the owner always participates in both production and marketing activities, thereby fostering a spirit of togetherness in the workplace.
- b. Perseverance and Heritage of Tradition
The techniques and recipes are passed down from previous generations and continue to be preserved, even though modern tools have been introduced to assist the process.
- c. Local-Based Innovation
While maintaining the original recipe, UD Primadona also continues to innovate by creating new flavor variations and attractive packaging to suit market preferences without losing its distinctive taste.

Suwar-suwir has become a culinary symbol of Jember that is a source of pride for the community. This product is not only recognized as a souvenir but also serves as an important element in promoting local culture. As noted by Informant P01, UD Primadona actively participates in various local and national MSME exhibitions, local food festivals, and regional promotional events organized by the government. For the people of Jember, suwar-suwir reflects perseverance, creativity, and the spirit of preserving ancestral heritage. This product

stands as evidence that cultural heritage can continue to thrive through innovations that remain rooted in tradition.

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At UD Primadona, the value of mutual cooperation is strongly evident, not only in production but also in financial management. For example, at the end of each month or year, both the owner and employees usually sit together to calculate stock, reconcile sales records, and prepare simple financial reports. Employees also often assist in compiling data on raw material purchases, recording daily expenses, and even suggesting cost efficiencies. This spirit of cooperation fosters a sense of togetherness and involvement in every financial decision.

Informant P03 explained that the financial recording process is carried out both manually and semi-digitally, using a daily cash book to record incoming and outgoing transactions on a daily basis. The data are then compiled and entered into Excel. The owner and one administrative staff member usually work together to prepare reports, including records of raw material expenses, salaries, and sales. Although simple, they always strive to record transactions regularly and with discipline.

The next value, as expressed by Informant P02, is honesty and transparency, which serve as the main foundation. Informant P01 explained that since this is a family business involving many people from the surrounding community, mutual trust is essential. Cash transactions are always recorded and checked openly, and every transaction, no matter how small, must be accompanied by evidence or a note. Honesty is important to prevent misunderstandings or suspicion, while transparency ensures that everyone involved feels comfortable and secure. Even in cases of loss or miscalculation, discussions are held openly together.

Informants P01, P02, and P03 agreed that at UD Primadona, financial recording is integrated with local values such as honesty, mutual cooperation, simplicity, and openness. For example, in the daily recording process, they not only note the amount of money coming in and going out but also record who was involved in the transaction, to strengthen the sense of shared responsibility. They also prioritize open communication between the owner and employees in every financial decision. The cash book can be accessed by all parties involved in the business, ensuring that no one feels excluded or kept in the dark.

In the practice of accounting based on local wisdom within the suwar-suwir industry, several challenges are encountered. One of them is the limited understanding of formal accounting, as many of the participants come from non-accounting backgrounds. In addition, financial recording rooted in local values is sometimes difficult to document professionally, especially when it needs to be presented for external purposes such as credit applications or tax reporting. Another challenge is maintaining consistency in record-keeping; when the business is busy, the focus on production and sales often causes delays or irregularities in documentation.

“Local wisdom such as transparency, mutual trust, and a sense of kinship has become the foundation of our relationships”, as expressed by Informant P01.

When accounting is carried out in an honest and transparent manner, not only do the owner and employees feel at ease, but business partners such as distributors, souvenir shops, and raw material suppliers also trust and continue to collaborate. For instance, if there is a delay in payment, discussions are held amicably so that no party feels disadvantaged, as the relationship is built upon mutual understanding. This trust is what enables the business to endure and continue to grow.

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The application of local wisdom in accounting, such as the values of honesty, mutual cooperation, and openness, helps maintain stability and internal trust within the business.

Financial management that is conducted openly and honestly makes all employees feel involved and responsible. This is important for sustainability, as business is not only about profit and loss but also about maintaining healthy relationships between the owner, employees, and partners. Informant P01 stated that with a recording system that prioritizes local wisdom values, they are able to manage capital and profits more carefully and with long-term consideration.

Although our accounting practices are not as complex as those of large companies, the orderliness and transparency built upon local values provide us with an advantage. Because our financial records are clear, we are able to plan fair selling prices, manage raw material purchases efficiently, and maintain product quality. This helps us compete with other products in the market, particularly in terms of consistency of taste, packaging quality, and consumer trust. In addition, many customers and partners feel more comfortable working with us because they know we are a business that values honesty and openness.

From the perspective of the local economy, the production of suwar-suwir at UD Primadona has a tangible positive impact on the surrounding community. Economically, the business creates job opportunities, particularly for housewives and local youth, who can assist in production, packaging, and distribution. Informant P01 stated that the enterprise primarily absorbs labor from those closest to the business, thereby significantly contributing to economic growth and reducing unemployment in Jember. The product has also become part of the local identity, elevating Jember's reputation as a city of traditional culinary heritage.

Discussion

The suwar-suwir enterprise UD Primadona, established in 1982 in Jember, reflects the embodiment of strong local wisdom values in every stage of its production process. The product originates from the processing of cassava fermentation (*tape singkong*), traditionally prepared by local farmers, into a distinctive delicacy with refined taste. In its production activities, UD Primadona upholds the spirit of mutual cooperation, manifested through the direct involvement of the owner, family members, employees, and the surrounding community in both production and marketing. The processing techniques, passed down through generations, serve as evidence of tradition preservation, accompanied by innovations in flavor and modern packaging to meet contemporary market demands. Values such as perseverance, togetherness, and local creativity are continuously maintained, positioning UD Primadona not merely as a food producer but also as a preserver of Jember's culinary culture. Suwar-suwir is not only a souvenir commodity but also a symbol of identity and pride for the local community, enlivened through various festivals and cultural promotions.

With its presence as a pioneering MSME in Jember, UD Primadona plays an important role in driving the pace of the local economy. By creating job opportunities for housewives and local youth, the enterprise directly helps reduce unemployment and improve community welfare. The suwar-suwir product, which has gained wide recognition at both regional and national levels, stimulates economic circulation from upstream to downstream, starting from local cassava farmers, production workers, and packaging staff to distributors and souvenir shops. UD Primadona's active participation in various MSME exhibitions also strengthens Jember's position as a city of traditional culinary heritage, increases tourism appeal, and expands the marketing network of local products. This condition reflects the concept of sustainability theory, which emphasizes the responsible management of natural resources, social systems, and human welfare in the long term ([Harrington, 2016](#)). In this context, the utilization of local cassava resources, community empowerment, and the preservation of

cultural heritage demonstrate that business sustainability is not only oriented towards economic profit but also towards maintaining social balance and cultural continuity.

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In practice, although managed in a simple manner, UD Primadona demonstrates how accounting practices combined with local wisdom values can strengthen business sustainability. The principle of mutual cooperation is applied not only in production but also in financial management. The owner and employees jointly prepare financial reports, recording expenses and revenues both manually and semi-digitally using a cash book and Excel. This recording process is carried out by upholding honesty, openness, and a shared sense of responsibility. Every transaction is documented transparently, and all parties involved have access to review the financial data, creating an atmosphere of trust. Challenges remain, particularly due to limited formal understanding of accounting and documentation constraints when production workloads increase. Nevertheless, the local-value-based approach enhances a sense of ownership and discipline, while also strengthening trust from business partners such as distributors and suppliers. Transparent and straightforward accounting practices help the enterprise remain efficient, maintain product quality, and provide assurance to consumers. Thus, the role of accounting in the local context is not merely about recording numbers, but also about binding social and cultural values that support the long-term sustainability of the business.

These findings are consistent with previous studies that highlight the importance of integrating local values into accounting practices. For instance [Albu et al. \(2021\)](#) demonstrated that the application of cultural values such as mutual cooperation and openness in financial reporting can enhance internal participation and external trust in business actors. Furthermore, research by [Hokmabadi et al. \(2024\)](#) and [Suriyankietkaew et al. \(2022\)](#) emphasized that participatory and value-based recording systems not only strengthen financial governance but also improve business resilience in facing market dynamics. Thus, the accounting practices at UD Primadona illustrate that financial recording, though simple, when rooted in local wisdom, can serve as a crucial foundation for the sustainability of micro and small enterprises.

CONCLUSION

This study concludes that the existence of traditional culinary products such as suwar-suwir not only represents the richness of Jember's local culture, but also shows the success of integrating local wisdom values into sustainable business practices. Case studies at UD Primadona prove that the values of mutual cooperation, honesty, shared responsibility, and openness play an important role in maintaining product quality, business identity, and strengthening governance, especially in financial recording and management. The simple but consistent application of accounting based on local wisdom is able to increase internal participation, transparency, trust, and business sustainability in the midst of modernization challenges and market competition.

The practical implications of this study show that local cultural values can be used as a basis in building a contextual and inclusive MSME management and accounting system. The policy implications emphasize the need for the role of local governments in integrating local cultural values into MSME development programs as a strengthening of regional identity as well as tourism and creative economy competitiveness, as well as the need for educational institutions and MSME companions to develop accounting training models that are adaptive to the cultural context of the community. Thus, the development of MSMEs based on local wisdom is a sustainable economic development strategy that requires continuous support through marketing facilitation, protection of local products, and access to financing in order

to be able to survive in global competition. The limitation of this research lies in focusing on a case study on one business unit, so that further research with a wider scope is needed to obtain a more comprehensive understanding.

The limitation of this study lies in the scope of the case study, which focuses solely on a single business unit, namely UD Primadona in Jember. Therefore, further research with a wider scope and more diverse approaches is needed to obtain a more comprehensive understanding of the application of local wisdom-based accounting in MSMEs.

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