

IMPLEMENTATION OF STRATEGIC MANAGEMENT ACCOUNTING IN STRENGTHENING INNOVATION AND INFRASTRUCTURE OF MSMEs IN DISADVANTAGED, FRONTIER, AND OUTERMOST REGIONS TO ACHIEVE DECENT WORK AND ECONOMIC GROWTH



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ABSTRACT

This study examines the role of Strategic Management Accounting (SMA) in enhancing innovation and infrastructure development for Micro, Small, and Medium Enterprises (MSMEs) located in Disadvantaged, Frontier, and Outermost Regions. The objective is to support the achievement of Sustainable Development Goals (SDGs), specifically SDG 8 on decent work and economic growth and SDG 9 on industry, innovation, and infrastructure. Using a systematic literature review of 13 journal articles published between 2020 and 2025, the findings show that SMA contributes significantly to strengthening financial literacy, resource utilization, and managerial capabilities of MSMEs. SMA also promotes digital transformation and collaboration among stakeholders, enabling broader market access and the formation of an inclusive business ecosystem. From the Resource-Based View (RBV), SMA acts as a strategic approach to managing unique and hard-to-imitate internal resources, thus fostering sustainable competitive advantage. Overall, SMA supports innovative, competitive, and resilient local economic development.

Keywords: Strategic Management Accounting; MSMEs; SDG 8; SDG 9; Disadvantaged-Frontier-Outermost Regions; Sustainable Development Goals

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INTRODUCTION

Sustainable development has become a global agenda declared by the United Nations (UN) through the Sustainable Development Goals (SDGs), which consist of 17 goals and 169 targets set to be achieved by 2030 (Kompas, 2023). The SDGs aim to create a balance between economic development, environmental sustainability, and social welfare (Nii et al., 2024). In Indonesia, efforts to achieve sustainable development goals face complex challenges, particularly related to equitable economic growth, increased innovation, and the provision of decent jobs in all regions, including Disadvantaged, Frontier, and Outermost Regions (Tening et al., 2025).

Based on data from the Central Statistics Agency (BPS) and the illustration in the Graph of Indonesia's Gross Domestic Product (GDP) Growth 2015–2024, the national economy showed a positive trend despite contracting in 2020 due to the COVID-19 pandemic (BPS, 2025). Indonesia's economic growth, which had fallen to -2.07%, recovered to 3.70% in 2021 and continued to increase to 5.03% in 2024 (BPS, 2025). This recovery trend indicates that the national economy is quite resilient, mainly supported by the domestic sector. One of the sectors that plays an important role in maintaining this stability is Micro, Small, and Medium Enterprises (MSMEs). Based on 2024 BPS data, MSMEs contribute more than 60% to the Gross Domestic Product (GDP) and absorb more than 97% of the national workforce, with a total of more than 64 million business units (Kemenko Economy, 2025). This role shows that MSMEs are the backbone of the national economy as well as the driving force behind inclusive economic development.

However, most MSMEs still face difficulties in meeting decent work standards as stipulated in the Job Creation Law and the ILO's Decent Work Agenda, particularly regarding minimum wage compliance, social security, and workforce training. Another challenge stems from the digital divide, especially in remote, frontier, and outermost regions. BPS data for 2024 shows a significant digital divide, with 79.13% of the urban population having access to the internet, compared to only 63.71% in rural areas (BPS, 2025). A similar pattern can be seen in mobile phone ownership, with 74.15% of urban households owning a mobile phone, compared to only 60.78% in rural areas (BPS, 2025). This condition shows that communities in disadvantaged, frontier, and outermost regions are still lagging behind in the use of information and communication technology (ICT), due to limited infrastructure, signal coverage, and low digital literacy. In this context, Law No. 20 of 2008 on Micro, Small, and Medium Enterprises plays an important role because it emphasizes efforts to empower, develop, and equalize business opportunities for all MSME actors, including increasing access to technology, information, and financing. The implementation of these principles is a strategic foundation for promoting digitization and innovation so that MSMEs, especially in disadvantaged, frontier, and outermost regions, can strengthen their competitiveness and contribute more optimally to national economic growth.

According to Ganjar Pranowo, as quoted by ANTARA (2024), there are still around 12,000 villages in Indonesia that experience blank spots or do not have adequate internet access. As an improvement effort, the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration targets that by 2025, all villages will be transformed into "Smart Villages" through the use of village funds for information technology development. Meanwhile, OpenGov Asia (2024) notes that Indonesia is promoting a national "digital village" strategy, which is to make every village a fully digital entity in order to strengthen connectivity and equal distribution of innovation throughout the archipelago. This phenomenon shows that even though economic growth continues, the gap in the provision of decent jobs and the equitable distribution of innovation is still

quite significant, requiring a strategic management system that can synergize these two aspects.

One approach that can support the achievement of the SDGs, particularly SDG 8 and SDG 9, is the implementation of Strategic Management Accounting (SMA) (Pramono et al., 2023). SMA is an accounting system that not only focuses on historical data but also provides financial and non-financial information to support strategic decision-making (Ojra et al., 2021). SMA plays an important role in guiding companies to plan, monitor, and evaluate performance in alignment with sustainable development goals (Ramadhan et al., 2022). SMA can be a tool to connect company strategies with the achievement of SDG targets, especially in managing resources to create innovation and sustainable economic growth (Pramono et al., 2023).

According to Ramadhan et al. (2022), companies that are able to implement sustainability strategies through innovation and SDG integration have better resilience in facing crises. This view indicates that the ability to adapt and innovate is not only important for large companies but also highly relevant for the MSME sector, especially those operating in disadvantaged, frontier, and outermost regions. In these areas, challenges such as limited infrastructure, access to technology, and low digital literacy remain major obstacles to promoting sustainable business growth (Ladewi et al., 2025). Therefore, the application of Strategic Management Accounting (SMA) can be a strategic solution to help MSMEs improve resource management efficiency, strengthen competitiveness, and contribute to the achievement of SDG 8 and SDG 9.

Based on these conditions, this study is important to understand how Strategic Management Accounting (SMA) can play a role in integrating SDG 8 and SDG 9, particularly in the context of MSMEs in disadvantaged, frontier, and outermost regions. Through a literature review of recent journals from 2020 to 2025, this study aims to provide an in-depth understanding of the role of SMA in promoting inclusive and sustainable economic growth and strengthening innovation and MSME infrastructure in disadvantaged, frontier, and outermost regions. In addition, the results of this study are expected to provide practical recommendations for MSME actors, local governments, and policy makers in designing SMA-based management strategies that are in line with the sustainable development agenda.

LITERATURE REVIEW

Resource-Based View (RBV)

The Resource-Based View (RBV) theory introduced by Barney (1991) explains that competitive advantage stems from internal resources that are valuable, rare, difficult to imitate, and difficult to replace. SMEs play a role in identifying, measuring, and managing resources (knowledge, technology, and human capital) that can drive MSME innovation. This theory supports the argument that investment in infrastructure and improvement of internal capabilities through SMAs can be the basis for sustainable growth (Garzella et al., 2021).

Strategic Management Accounting

Strategic Management Accounting (SMA) is a proactive and visionary management accounting method that is recognized as being able to help achieve long-term management goals through the analysis and utilization of competitive information regarding costs, markets, and company strategies (Ojra et al., 2021). This concept emphasizes the importance of integrating financial and non-financial data as a basis for strategic decision-making (Ojra et al., 2021). The ultimate goal is to strengthen the

company's long-term sustainability and success through a deep understanding of cost structures and changing market dynamics (Chotia et al., 2025).

SDG 8: Promoting Economic Growth and Decent Work

SDG 8 focuses on achieving sustainable and inclusive economic growth and creating decent work for all individuals. This goal emphasizes the importance of high productivity, social protection, safe working conditions, and equal opportunities for all workers (Dellve et al., 2025). SDG 8 is also understood as a development framework that focuses not only on macroeconomic indicators but also on achieving a balance between economic, social, and environmental aspects through the provision of decent work (Kreinin & Aigner, 2022). Economic growth is a core aspect of SDG 8 and is based on the neoclassical growth theory of Solow and Swan (1956), which highlights the importance of capital, labor, and technological innovation as the main drivers (Azimi et al., 2025). Labor productivity is also one of the key pillars of SDG 8, which is based on the classical production theory of Solow-Swan (1956) and further developed through Romer's endogenous growth model (1994) (Azimi et al., 2025). Both theories emphasize the importance of innovation and the quality of human resources. However, despite its crucial nature, academic studies on this issue are still limited, with the majority only highlighting traditional driving factors.

SDG 9: Industry, Innovation, Technology, and Infrastructure

SDG 9 aims to build resilient infrastructure, promote inclusive and sustainable industrialization, and stimulate innovation that can strengthen economic growth (Küfeoğlu, 2022). This goal is designed to encourage equitable and sustainable economic growth while ensuring that industrial progress is not only oriented towards productivity but also aligned with environmental sustainability and supported by broader access to technological advancement (Küfeoğlu, 2022). According to Singh & Ru (2023), the achievement of SDG 9 is highly dependent on the integration of physical and digital infrastructure, the ability of industries to adopt new innovations, and cross-sector collaboration to strengthen competitiveness. Thus, SDG 9 is not only a framework for economic development but also a foundation for creating a more inclusive and competitive society in the global era.

METHOD

This research is descriptive qualitative research with a systematic literature review (SLR) approach. Systematic literature review is a systematic, transparent, and replicable method for identifying, evaluating, and synthesizing previous research relevant to answering specific research questions (Mengist et al., 2020). This approach aims to review and analyze academic literature discussing the implementation of strategic management accounting (SMA) and its relationship with innovation, MSME infrastructure (SDG 9), and its contribution to sustainable development (particularly SDG 8: decent work and economic growth). The data used in this study were sourced from secondary data obtained from academic literature such as (1) National and international scientific journal articles published between 2020 and 2025. (2) Academic books, official agency reports and scientific proceedings related to SMA, innovation, and MSMEs.

RESULTS AND DISCUSSION

The results of the literature review of various relevant articles on the importance of implementing strategic management accounting in strengthening innovation and MSME

infrastructure in disadvantaged, frontier, and outermost regions to achieve decent work and economic growth are analyzed in the following table:

Table 1
Review of Previous Studies

No	Author Name	Publisher	Title	Year	Results
1	(Fachruzzaman et al., 2021)	Scientific Journal of Accounting and Management	The Impact of Accounting Information Systems on the Performance of Micro, Small, and Medium-Sized Enterprises in Bengkulu	2021	This shows that even though most respondents do not implement AIS, they still feel that AIS has a positive influence on MSMEs and have a positive perception of the use of accounting information, which is influenced by accounting resources and the implementation of accounting (Fachruzzaman et al., 2021).
2	(Miran et al., 2025)	Edelweiss Applied Science and Technology	Financial Literacy as Mediating Factors Affecting the Financial Performance of MSMEs in Digital Cities and Special Economic Zones in Remote, Frontier, and Outermost Regions	2025	This shows that MSMEs in disadvantaged, frontier, and outermost regions have various limitations, both in terms of internal and external resources, so that the adoption of information technology and the development of management strategies must be carried out comprehensively, from training to the provision of facilities and infrastructure support (Miran et al., 2025).
3	(Miran et al., 2025)	Society	Factors Affecting the Financial Performance of MSMEs in Underdeveloped, Frontier, and Outermost Areas: The Moderating Role of Financial Literacy	2025	This shows that improving the financial performance of MSMEs in disadvantaged, frontier, and outermost regions requires a holistic approach that combines the use of digital technology (such as accounting applications and marketplaces), practical financial experience, and external training and facilitation support. With this strategy, inclusive and sustainable economic growth in disadvantaged regions can be achieved (Miran et al., 2025).
4	(Setiawan & Iskak, 2023)	Accounting Journal	Strategic Management Accounting: Historical Business Performance, Owner-Management Characteristics, Innovation Culture	2023	The study indicates that past business performance plays a crucial role in applying strategic management accounting in MSMEs in Palembang City. Additionally, the traits of MSME owners significantly influence the implementation of strategic accounting practices in their businesses. Finally, a strong culture of innovation also encourages owner-managers to further improve the use of

				strategic management accounting techniques. (Setiawan & Iskak, 2023).
5	(Costa et al., 2023)	Elsevier Inc.	SMEs and Open Innovation: Challenges and Costs of Engagement	2025
				First, our findings indicate that both digital and non-digital SMEs are considering the benefits of open innovation. Second, there is an urgency for digital SMEs to connect their resources. distribution in facing various open innovation challenges, to reduce short-term costs and increase the chances of success. Our findings indicate that digital SMEs must be prepared to bear the direct costs of engaging in open innovation challenges. Digital SME managers can use our results as a guide in developing new collaborative strategies, taking the necessary precautions, (Costa et al., 2023)
7	(Sari, 2025)	International Conference on Economics, Technology, Management, Accounting, Education, and Social Science	Development of a Sustainable Entrepreneurship Ecosystem Model Based on Digital Technology: A Strategic Management Approach to Optimize MSME Performance	2025
				The study identified six main components of MSME digital transformation: digital literacy, resource planning, process redesign, budgeting, partnership implementation, and sustainable practices. The proposed model demonstrates that integrating social media platforms can boost operational efficiency by up to 40% and expand market reach. A sustainable ecosystem relies on collaboration among government, community, and business actors. Optimizing MSME performance enhances economic outcomes through higher sales and cost efficiency, improves social cohesion, and supports environmental sustainability. Although comprehensive environmental scanning is essential for effective strategic management, it remains a significant challenge (Sari, 2025).

6	(Afriani et al., 2024)	Journal of Business & Accounting	Analysis of Strategic Planning and Innovation on Competitive Advantage (Study on: Traditional Food MSMEs in Sukabumi City)	2024	The implementation of SME-contextual planning strategies, the objectives achieved, and the selection and development of strategies significantly influence competitive advantage. A traditional food SME can maintain stable sales or experience growth if it employs strategic planning, and conversely, if a traditional food SME fails to maximize its strategies, its planning becomes unstable when facing a decline (Afriani et al., 2024)
8	(Tiara et al., 2023)	COSTING: Journal of Economics, Business, and Accounting	Strategic Management Accounting Model for the Sustainability of MSMEs in Medan Strategic Management Accounting Model for the Sustainability of MSMEs in Medan	2023	The study found that owner characteristics significantly influence the application of strategic management accounting in MSMEs in Medan City. In addition, market orientation, business size, and accountant involvement in strategy formulation also have a notable impact. Overall, strategic management accounting contributes to the sustainability of MSMEs in Medan City (Tiara et al., 2023)
9	(Dewi et al., 2025)	Journal of Islamic Business Management Studies	Digitalization of Financial Management as a Business Transformation Strategy in the Digital Economy Era	2025	This study concludes that the success of financial management digitization requires synergy between technology, human resources, and policy support to create sustainable business transformation (Dewi et al., 2025)
10	(Tambunan & Busnetti, 2024)	International Journal of Current Science Research and Review	Recent Evidence on the Digitalization Process in Indonesia's Micro and Small Enterprises	2024	This study shows that despite progress in recent years, as evidenced by the increase in the number of MSMEs using the internet, Indonesian MSMEs still lag behind in the adoption of digital technology (Tambunan & Busnetti, 2024).
11	(Angi & Pau, 2023)	International Journal of Humanities Education and Social Sciences (IJHESS)	Synergy of Village-Owned Enterprises and Local Product-Based SMEs in Tourist Villages in Border Areas of Indonesia and Timor-Leste	2023	This study identified five key aspects in the development of MSMEs in Indonesian border tourism villages in Timor Leste, namely, the importance of maintaining a safe and conducive business environment, the need for access to capital from non-banks and cooperatives, the need for skills training for workers, mastery of technology including banking digitalization, and marketing training to maintain business sustainability (Angi & Pau, 2023).

12 (Latifah et al., 2025)	Indonesian Community Service an Effort at "Border Journal of Computer Science (Indocoms)	Digital Platforms as Branding" for MSMEs in the Indonesia-Malaysia Border Region, Sekida Village, Bengkayang Regency, Bengkayang, West Kalimantan	2025	Community service activities in Sekida Village found that introducing the concept of border branding and utilizing digital platforms such as Shopee and Google My Business can improve MSME understanding and ability to market their products digitally. Participants responded positively, and there was an increase in demand for MSME products. These findings also indicate the need for regular follow-up assistance, collaboration with local governments and financial institutions to overcome capital and digital infrastructure constraints, as well as further training in product photography, copywriting, and sales data analysis to improve the competitiveness of MSMEs in the border digital market (Latifah et al., 2025).
13 (Huda & Yuliati, 2025)	Journal Locus: Research & Community Service	Digital Transformation in the Financial Sector: Opportunities and Risks for MSMEs in Remote, Frontier, and Outermost Villages	2025	Research findings indicate that digital transformation, through e-commerce and social media, presents significant opportunities for SMEs in remote, frontier, and outer islands to access broader markets, operate more efficiently, and secure capital more easily. However, there are also major challenges such as lack of digital knowledge, uneven internet access, complex regulations, and fear of new technology. Limited capital is also an issue, especially for SMEs in remote, frontier, and outer islands (Huda & Yuliati, 2025).

Discussion

The implementation of Strategic Management Accounting (SMA) is a key component in strengthening innovation and infrastructure for MSMEs in remote, frontier, and outermost regions. SMA serves not only as a financial control tool but also as a strategic approach to optimize resources, improve operational efficiency, and support information-based decision-making. Based on the Resource-Based View (RBV) perspective, an organization's success is largely determined by its ability to manage valuable, scarce, difficult-to-imitate, and irreplaceable internal resources (Barney, 1991). In this context, SMA is an important mechanism for MSMEs to utilize internal resources, including human, financial, and technological resources, to create competitive advantages and sustainable innovation. In the context of sustainable development, the implementation of IR contributes to the achievement of SDG 8 (Decent Work and Economic Growth) through increased productivity and employment opportunities, as well as SDG 9 (Industry,

Innovation, and Infrastructure) through the strengthening of innovation and the development of inclusive economic infrastructure.

Based on the results of a review of thirteen journals, several important aspects need to be considered in the implementation of SMA in disadvantaged, frontier, and outermost regions, namely: (1) Improving Capacity and Financial Literacy to Boost Productivity (SDG 8) As explained by Fachruzzaman et al (2021) and Miran et al (2025), the implementation of SMA requires an increase in financial literacy so that MSME actors are able to manage working capital, set prices rationally, and carry out long-term planning. This capacity building not only has an impact on business efficiency but also creates new jobs because businesses become more stable and productive. In RBV, improving financial literacy reflects the strengthening of human capital as a valuable and scarce strategic resource, which can increase the adaptive capacity and competitiveness of MSMEs. (2) Strengthening Strategic Management and Innovation Culture (SDG 8 & SDG 9) According to research by Setiawan & Iskak (2023) and Afriani et al (2024), it is clear that a culture of innovation and strategic planning are key to the sustainability of MSMEs. Through SMA, MSME actors can assess performance, measure strategy effectiveness, and adjust business decisions according to market dynamics. Innovations born from strategic planning help increase competitiveness while maintaining business sustainability, thereby directly impacting local economic growth. This is in line with the RBV concept that an organization's ability to innovate is an inimitable resource that is difficult for competitors to replicate and is the main source of long-term competitive advantage. (3) Digital Transformation as an Enabler of Efficiency and Market Access (SDG 8 & SDG 9) Research by Sari (2025) and Nur Diana Dewi et al (2025) emphasizes that digitalization supports SMEs by increasing efficiency, expanding market reach, and creating new job opportunities in the technology and service sectors. By adopting accounting applications, e-commerce, and social media, MSMEs in disadvantaged, frontier, and Outermost Regions can expand their access to national and even global markets, which ultimately strengthens economic growth (SDG 8) while encouraging technological innovation (SDG 9). In the RBV perspective, these digital capabilities are valuable technological resources and are an important factor in building dynamic capabilities so that MSMEs can adapt to changes in the external environment. (4) Digital Infrastructure Development and Government Support (SDG 9) In line with Tambunan & Busnetti (2024) and Huda & Yuliati (2025), the success of SMEs is highly dependent on the availability of adequate digital infrastructure, such as internet networks and logistics facilities. The government plays an important role in providing basic economic infrastructure and creating incentive policies for MSMEs to undergo digital transformation, thereby creating an inclusive and highly competitive business environment. Although RBV focuses on internal resources, this theory also recognizes that access to external infrastructure can strengthen an organization's internal capacity to create sustainable value and innovation. (5) Multi-stakeholder Collaboration to Create Decent Jobs and an Inclusive Economy (SDG 8) Angi & Pau (2023) and Latifah et al (2025) show that collaboration between the government, BUMDes, financial institutions, and academics can strengthen local business capacity through training, access to capital, and digital assistance. This collaboration not only increases business scale and employment but also fosters a fair and sustainable economic ecosystem in disadvantaged, frontier, and outermost regions. From an RBV perspective, this partnership can be viewed as a form of social capital and organizational capability, namely intangible resources that support the competitive advantage and sustainability of MSMEs in disadvantaged areas. Overall, the implementation of SMA in MSMEs in disadvantaged, frontier, and outermost regions is an integral strategy for creating a productive, inclusive,

and resilient local economy. Within the RBV framework, this success is achieved through the utilization of internal resources such as knowledge, skills, and technology as the main factors that shape competitive advantage. SMAs encourage business actors to manage resources efficiently (contributing to Decent Work & Economic Growth SDG 8) while strengthening innovation capacity and digital infrastructure (contributing to Industry, Innovation & Infrastructure SDG 9). Thus, SMAs are not only a business management tool but also a means of sustainable development that brings together economic, social, and technological aspects in a single strategic framework.

CONCLUSION AND SUGGESTION

This literature review confirms that the implementation of Strategic Management Accounting (SMA) plays a fundamental role in strengthening innovation and infrastructure for MSMEs in disadvantaged, frontier, and outermost regions. SMA helps small businesses manage resources efficiently, improve managerial capacity, and direct data-driven business strategies. The application of SMA is also a major driver in achieving SDG 8 (Decent Work and Economic Growth) by encouraging productivity, business efficiency, and the creation of new jobs. On the other hand, SMA strengthens SDG 9 (Industry, Innovation, and Infrastructure) through the digitization of business processes, multi-stakeholder collaboration, and the development of inclusive economic infrastructure.

The results of the study show that the success of SMEs in disadvantaged, frontier, and outermost regions depends on several factors: improving financial literacy and managerial capacity to strengthen human resources, strengthening strategic management and a culture of innovation as long-term competitive advantages, digital transformation and the use of technology to improve efficiency and expand market access, the development of digital infrastructure and government policy support to strengthen the business ecosystem, and multi-stakeholder collaboration between the government, financial institutions, academics, and the community to create an inclusive and sustainable economy. With this approach, SMA not only functions as an accounting tool but also as a strategic mechanism that brings together efficiency, innovation, and economic sustainability.

While previous studies have emphasized the role of Strategic Management Accounting (SMA) in enhancing innovation and MSME performance, empirical research quantitatively assessing SMA's impact in disadvantaged, frontier, and outermost regions remains limited. Future research is recommended to examine the effect of SMA on MSME performance by incorporating supporting variables such as digital literacy, innovation culture, strategic planning, multi-stakeholder collaboration, and government infrastructure and policy support. Furthermore, the interaction between SMA and these external factors should be investigated in depth to comprehensively understand its contribution to inclusive economic growth and the achievement of SDG 8 and SDG 9.

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