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## Taxable Entrepreneur's (PKP) Strategies in Sustaining Businesses

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### ABSTRACT

These studies aimed to determine taxpayers' efforts in maintaining the continuity of their business, especially taxpayers who already have PKP status. The background of this study is PKP entrepreneurs who try to survive after being confirmed as PKP. This research adopts a qualitative approach, employing interviews with five entrepreneurs as informants, all of whom are Taxable Entrepreneurs (PKP) in the East Nusa Tenggara Province. The study reveals that all PKP informants employ business strategies to sustain their enterprises. The benefits derived from the application of suitable methods include increased competitiveness, business growth, and profit enhancement. This research's findings have theoretical implications as they provide support for the business environment's sustainability. The research has limitations, such as being conducted in a specific location within the East Nusa Tenggara Province with only five informants. The study was conducted during and after the COVID-19 pandemic, and data was collected online and offline.

## INTRODUCTION

As a developing country, Indonesia heavily relies on its primary source of income, which is taxation. These revenues are then utilized for ongoing national development. Consequently, taxes are considered mandatory contributions to the state and serve as the primary funding source for the country's development and sustainability (Pawama et al., 2021).

One of the various types of taxes imposed on citizens is the Value-Added Tax (VAT). Entrepreneurs with annual sales exceeding 4.8 billion are categorized as Taxable Entrepreneurs (PKP). This status can be conferred upon entrepreneurs by the Directorate General of Taxes (DJP) or voluntarily adopted by them.

PKP status offers several benefits to entrepreneurs. With PKP status, entrepreneurs have a broader market reach, can establish partnerships with larger corporations, and may even find it easier to secure bank loans.

However, most entrepreneurs tend to avoid becoming PKP due to its administrative burdens and increased product prices. When delivering goods and services to consumers, PKP entities must collect VAT, resulting in higher selling prices. Additionally, PKP entities must meet administrative requirements, including creating tax invoices, coding and numbering tax invoices, handling sales returns, filling out Tax Deposit Letters (SSP) for payment to the State Treasury, completing Tax Returns (SPT), and reporting to the Tax Service Office (KPP). Due to these administrative obligations and the higher selling prices, VAT is seen as a significant burden on business operations (Mangoting, 1999).

Nevertheless, many entrepreneurs undertake various measures to minimize additional costs and the risk of income decline due to VAT imposition on their businesses to sustain their businesses. This may lead taxpayers to seek and exploit loopholes in tax regulations to minimize VAT collection and avoid the obligation to collect VAT, a practice known as Tax Avoidance.

This research aims to analyze the responses and strategies employed by taxpayers when they become PKP. The study was conducted in four locations in the East Nusa Tenggara Province: Lembata, Waiwerang, Larantuka, and Maumere. The choice of these locations is due to the dominance of local culture, resulting in underdeveloped educational backgrounds and economies, which affects their ability to expand the scale or reach of their businesses (Aba et al., 2015). The objective of this article's research is to explore the responses and strategies of PKP taxpayers in maintaining the sustainability of their businesses.

when transitioning from non-PKP to PKP status. The researchers will also investigate internal and external strategies involving consumers, suppliers, and the government.

## LITERATURE REVIEW

### Concept of Business Sustainability

Sustainable business is a concept aimed at achieving the success of an enterprise, ensuring its continued existence, and maintaining strong competitiveness. Businesses are established with the hope of sustainability, involving preserving and maintaining enterprise resources (environment, machinery, and human resources) so that their benefits can be enjoyed for generations to come. Sustainability is a strategy that should be possessed regardless of the size, age, or type of business, with benefits such as innovation capability, profit increase, and business growth (R & Kennedy, 2017).

To remain competitive and viable, entrepreneurs need to adapt to environmental changes (Birkinshaw & Gibson, 2004). In line with Glueck & Jauch (1999), they argue that the business environment significantly impacts business growth, including local government policies. One such policy includes taxation, strategically positioned concerning businesses, meaning taxes can influence business sustainability (Ramos et al., 2017).

Business operators must know that every business decision can lead to transactions that generate cash flows, thereby indicating tax obligations. In this context, entrepreneurs tend to be vigilant about taxes (Sun et al., 2020). Business and taxes are intertwined; where there is profit from business activities, there is also a tax obligation.

Efforts to sustain a business long-term, ensuring the allocation of financial and business resources with the goal of long-term growth and sustainable performance, can yield profits that provide advantages and wealth for entrepreneurs (Agustina, 2022). Sustainable efforts in business are based on a strong foundation of values, beliefs, assumptions, and strong managerial symbols, driven by the attitudes and behaviors of individuals within the organization (Brion et al., 2010).

Therefore, sustainability in business refers to an enterprise that can exist over time, generate stable profits, and adapt to its environment through further developed strategies (Vecchio et al., 2017). Business sustainability is understood as the success of a business that is recognized, has the ability to compete, and is willing to take risks (Agustina, 2022).

### Competitiveness: Price, Product, and Service

Competitiveness is one component of the concept of business sustainability. Competitiveness is the ability of a company to identify opportunities, take risks, and act innovatively (Zieba et al., 2022). The strength of competitiveness in a business lies in the excellence of its products and services. Interactions with consumers are a part of the service that significantly impacts customer satisfaction (Jha et al., 2017). Service quality is a concern for consumers as it is seen as a service provided to assist and meet their needs (Sumner & Quinn, 2017). Furthermore, customer satisfaction can be measured by comparing the price and benefits of products with the quality of service (Mainardes & Sousa, 2022). Consumers will purchase goods by comparing price and product quality (Rubio et al., 2015). If there are choices with the same quality, consumers will opt for the cheaper option.

The price of a product can influence purchasing decisions. Higher prices lead to lower purchase decisions, and conversely, lower prices lead to higher purchase decisions (Kotler & Armstrong, 2008). Pricing strategy becomes crucial, and one way to obtain lower prices for a product is through collaboration with principals (Erevelles et al., 2008). Collaboration with principals not only results in lower product prices but also offers product variety. Product diversity or variety is possible to boost sales, reach new segments, and consequently enhance competitiveness when there is a wider range of products in the market (Santos et al., 2020).

### Adaptability

Adaptation in business is crucial as it relates to economic competition and sustaining and improving performance. To adapt to the business environment, an entrepreneur must possess the ability to do so. Internal adaptation can be achieved through means such as developing creativity and innovation or by organizing social activities aimed at creating consumer awareness of shopping (Muzondo & Mutandwa, 2011). Maintaining business sustainability requires an attitude and the ability to do something new (creative) and different (innovative) that adds value (Hughes et al., 2018). Innovation is crucial for business success in dynamic and competitive environments (Ismail & Alam, 2019). The application of innovation is then used to solve problems and identify opportunities (Mainardes & Sousa, 2022).

Furthermore, there is external adaptation related to changing consumer interests or needs and government policies that also influence. Maintaining good relationships with consumers is positive for business progress, and creating such relationships can be achieved through product quality, service, and attractive promotions (Mainardes & Sousa, 2022).

### Willingness to Take Risks

Risk and challenges can be commonplace for entrepreneurs with independent and daring spirits who venture into business without being overcome by fear or anxiety, even in uncertain conditions. Risk is associated with unexpected consequences and outcomes resulting from uncertainty (Van Nieuwenhuyzen et al., 2018). Similarly, if an entrepreneur has a high level of self-confidence, they will be willing to take risks even when making decisions under risk and uncertainty (Chen et al., 2020).

### Tax Penalties: Measurable Risks

Taxpayer responses in maintaining the sustainability of their businesses under tax regulations include utilizing government incentives to minimize tax burdens (Celikay, 2020). According to this research, business operators will always seek their own interests, and taxes are considered a significant cost that can be avoided, and the magnitude of penalties can be measured. Sometimes, the behavior of taxpayers may cross ethical norms as they strive to minimize tax payments. To fulfill their tax obligations, taxpayers often use the services of tax consultants in an effort to ease their burden (Shafer & Wang, 2018). Lightening the tax burden by tax consultants serves as a moderator for taxpayers to plan their taxes without violating applicable rules and doing so legally.

Tax compliance levels can be influenced by ignorance and lack of understanding of tax rules, highlighting the importance of tax knowledge. However, for some busy taxpayers, tax administration becomes an obstacle. The right solution for companies is to use tax consultant services. Tax consultants are tax experts who assist taxpayers in fulfilling their tax rights and obligations. A tax consultant provides considerations of tax consequences for client financial transactions and then develops strategies to help taxpayers meet their tax obligations. This tax planning effort aims to ensure the accuracy of tax amounts so taxes paid correspond to what they should be (Mangoting, 1999).

### Controllable and Uncontrollable Risks

The elimination of these risks is also reflected in the attitude of entrepreneurs when dealing with taxation (Shanker, 2000). MacKo & Tysza (2009) examined how entrepreneurs are seen as having more risks than ordinary individuals. The decision-making process regarding risk is also influenced by how an individual perceives risk based on their experience. There is a distinction between risks that cannot be controlled in terms of outcomes by decision-makers and risks where at least the outcomes can be controlled. Dealing with taxation strategies is closely related to entrepreneurial activities that require careful observation of tax regulations and keeping up with changes to exploit various opportunities, ultimately ensuring that the company pays taxes correctly and does not disrupt its sustainability.

## RESEARCH METHOD

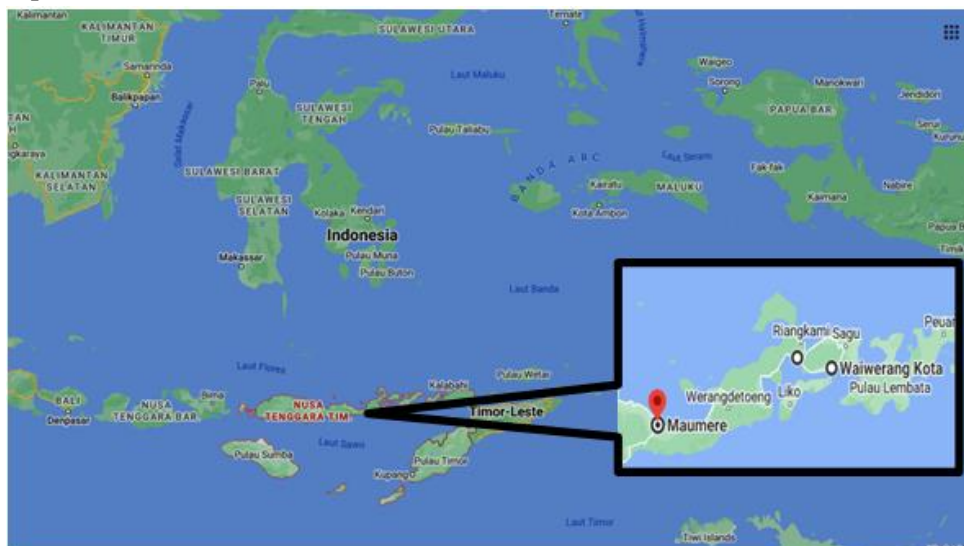
This research employed a qualitative approach. Qualitative research is a method that explores and understands the true meaning of a social issue (Creswell, 2007). The focus of this research is related to the various efforts made by entrepreneurs to maintain the sustainability of their businesses in response to changes in Value-Added Tax regulations.

The data used in this research is collected through historical information gathering, direct observation, and listening to the experiences of specific individuals in the field related to the issue under investigation by the author. Interviews are conducted with the consent of the informants. Due to the COVID-19 pandemic, some of these interviews were conducted online via the Zoom virtual meeting application. However, for subsequent interview sessions, the researcher conducted face-to-face interviews while adhering to health protocols.

### Research Location

The research was conducted in four different locations in the East Nusa Tenggara Province, namely Waiwerang, Larantuka, Lembata, and Maumere. The research was carried out from January 2021 to January 2023. These locations were chosen because businesses in geographically remote areas from the center of authority (Java Island) often have limited knowledge of tax obligations. These businesses have been passed down through generations, especially those involved in the daily necessities trade.

**Gambar 2. Lokasi penelitian**



**Figure 1. Research Location Source: Google Maps satellite image**

### Informant

The informants in this research consist of five individuals who are store owners and distributors selling basic necessities and household items. All informants have the status of Taxable Entrepreneurs (PKP). The first informant is named HM, engaged in the distribution of basic necessities with a business located in Maumere City, East Nusa Tenggara Province. The second informant is MT, selling basic necessities, electrical equipment, and fishing boat spare parts, with business activities located in Waiwerang, East Nusa Tenggara. The third informant is AD, running a retail store (Toko) selling basic necessities and medicines, with business operations based in Larantuka, East Nusa Tenggara. The fourth informant is AT, who operates a basic necessities store in Lembata, East Nusa Tenggara. The fifth informant is MP, running a basic necessities store in Larantuka on Adonara Island, East Flores Regency, East Nusa Tenggara. A summary of these informants can be seen in the table below:

**Table 1. Background of the informants**

No	Type of business	Location	Status	Informant
1	Grocery Distributor	Maumere, NTT	PKP	HM
2	Grocery store, electricity, fishing boat spare parts	Waiwerang, NTT	PKP	MT
3	Grocery & Medicine Store	Larantuka, NTT	PKP	AD
4	Grocery	Lembata, NTT	PKP	AT
5	Grocery	Larantuka, NTT	PKP	MP

**Source: Data processed by researchers**

The selection of informants was based on the distant location of the research from the central government's authority. This allowed the researcher to explore how the informants have been able to sustain their businesses despite the regulations applied throughout the entire territory of the Republic of Indonesia, even in remote areas.

## RESULTS AND DISCUSSION

### Becoming a PKP was an unexpected condition

In essence, the informants did not wish to become Taxable Entrepreneurs (PKP) because it was seen as cumbersome, burdensome for their businesses, and reduced profits (Celikay, 2020). The PKP status for the informants was obtained as a result of an "accident." During an inspection, it was discovered by the Directorate General of Taxation (DJP) that their turnover had already exceeded 4.8 billion. This incident forced the informants to accept PKP status involuntarily, given by the Tax Office, and they have continued their businesses since then. This was due to financial records that were not meticulously kept and lacked proper control, leading to disorganized cash flow. Proper record-keeping is an essential requirement that should not be overlooked.

As PKP entities, the informants were obligated to collect and report Value-Added Tax (VAT) promptly. Such a situation was highly undesirable for the informants because, with PKP status, they needed to be extra diligent in bookkeeping, employ additional staff for tax administration, ensure accurate reporting, and, most burdensome of all, deal with the increase in product prices due to the imposition of VAT.

A business entity engages in professional, industrial, and commercial activities, all with the aim of making a profit. Profit allows a business to grow larger. For the informants, selling goods at a lower price than other stores in the market required greater effort, as their businesses primarily dealt with the sale of homogenous, readily available everyday necessities. This resulted in highly competitive competition with both non-PKP and PKP entrepreneurs.

PKP status added to the obligations of the informants. To sustain their businesses, PKP informants devised business strategies aligned with the objectives of their businesses, and these findings are summarized in the following table

**Table 2. Business Strategy of PKP Entrepreneurs**

Code	Aspect	Informant's Initial				
		HM	MT	AD	AT	MP
The product is not defective/damage	Product Quality	1	-	-	1	-
The product does not expire	Product Quality	1	-	-	-	-
Product completeness	Product Quality	-	1	-	-	1
Product Variety	Product Quality	-	-	1	-	1
Cash and Carry	Price diversification	-	-	1	-	-
There is a salesperson/ concierge	Service quality	1	1	1	1	-
Clean place	Service quality	-	-	1	1	-

Neat place	Service quality	1	-	1	1	-
Collaboration with principals	Price diversification	1	1	-	1	-
Using tax consultant services	Adaptability	1	1	1	1	1
Avoid the taxman	Adaptability	-	-	1	-	1
Communication with tax officials	Adaptability	1	1	-	1	-
Update tax information	Adaptability	-	1	1	-	-
Tourist travel rewards	Adaptability	1	-	1	-	1
Product gift rewards	Adaptability	-	1	1	-	-
Promotion	Adaptability	-	1	-	1	-
Organize activities/exhibitions	Adaptability	-	-	-	1	-
Free delivery service	Service quality	1	-	-	-	-
Speed of Service	Service quality	1	-	-	1	1
Overstock	Risk	1	1	1	1	1
Quality control	Challenge	1	1	-	-	-
Market research	Challenge	-	-	1	1	1
Stock monitoring	Opportunity	1	-	-	-	-
Purchase package	Opportunity	-	-	1	-	1
VAT planning	Risk	1	1	1	1	1

Source: Data processed by researchers

Table 2 illustrates several strategies for developing their businesses for the informants, encompassing aspects of product and service quality, adaptability (business environment), opportunities, and risks. These aspects are put into practice by PKP informants by forging collaborative relationships between business owners and employees, the local community, customers, suppliers, and the government. Findings from interviews with informants reveal the detailed strategies as follows:

### Product & Service Quality determines price perception

#### Product

A product offered to customers must have advantages to encourage consumer intent to purchase (Jha et al., 2017). What consumers consider before buying a product is its quality and the benefits of using it. Two out of the five informants emphasized the importance of maintaining product quality. This is supported by the statements from informants HM and AD:

*"I always ensure that the products I sell are not damaged, defective, or expired. Things like that will affect consumer trust because some consumers here have become more aware of product quality."* (Informant HM)

*"We provide a variety of products, as in one brand having many sizes and packages with different prices. So, consumers can choose the size that suits their needs."* (Informant AD)

From these quotes, several criteria for quality products are described, such as healthy, fresh, clean, completeness, and product variety. As business owners, the quality of the products they sell adds value to their business. For example, informants HM and AT ensure that the products sold in their stores do not suffer damage, defects, or expiration. Product damage can result from supplier errors or mishandling during the delivery process. Therefore, informant HM closely supervises product reception and checks the condition of the items. If any damage is detected, they request a return or exchange for a good product. In contrast, informant AT mostly deals with damaged goods due to slow-moving stock piling up in storage. To prevent this, informant AT uses less-than-perfect quality items, such as products with a shelf life of only three months, as bonuses or promotions for similar items.

Similarly, informants MT, AD, and MP all provide product completeness. Besides selling basic necessities, informant MT complements their products by selling electrical equipment (cables, meters, sockets, etc.) and spare parts for fishermen's boats (bolts, nuts, to complete boats). These additional products are not readily available in other stores, providing an opportunity for informant MT to maximize profits from the sale of heterogeneous goods. Likewise, informant AD supplements their products by selling medications, leveraging their pharmaceutical experience. Then, there is a difference with informant MP, who introduces product variations. Informant MP adds similar products from various brands. This strategy is employed to offer choices to consumers and prevent disappointment. Additionally, informant MP diversifies their products by selling special souvenirs for tourists. Consumers will feel satisfied if the products they are looking for or choose are available and guaranteed for quality.

The actions taken by all five informants to improve product quality and provide product completeness turn out to be marketing strategies that encompass product, price, place, and promotion (Muzondo & Mutandwa, 2011). Despite PKP consumers being subject to VAT and having to pay higher prices, maintaining product quality is an obligation they must fulfill to meet consumer demands. In the context of this research, all informants strive to maintain consumer trust by providing quality products.



## Service

Quality isn't just about the product; service quality is also related to customer satisfaction. The shops of informants HM, MT, AD, and AT provide services such as sales assistants, greeters, and porters. In contrast, informant MP has a different advantage, which is having many employees who are quick to serve customers. Here are some of their statements:

*"And I also have many employees and sales assistants in almost every section to assist buyers who have trouble finding the location of items."* (Informant AT)

*"There are many employees here ready to help, and there are 7 cashier counters for payment, so customers don't have to wait long. My employees are trained to work quickly, responsively, and accurately."* (Informant MP)

The services provided by informants AT and MP are commonly referred to as frontline workers responsible for direct interaction with consumers. The quality of service provided by employees to consumers influences the level of satisfaction, and these employees are frontline workers (Jha et al., 2017). Additionally, there's a special service offered by informant HM: providing free delivery to customers within the same region as their business location. This is because there are still few people in the area with private vehicles, so the informant pays attention by offering free delivery. This innovation is rare in the informant's business area, providing an opportunity for the business to thrive.

The service of free delivery is done by PKP entrepreneurs as compensation for higher purchase prices compared to non-PKP entrepreneurs. Customer satisfaction is the primary goal of service strategies.

Customer satisfaction depends on the interaction between employees and customers in the form of attitudes or actions aimed at leaving an impression on customers. The way sales assistants and greeters behave must be polite and friendly. This is a job requirement for employees to understand the quality of service interactions. In other research, providing the best service to customers is not seen as a job requirement but as a profession to improve a business in terms of customer loyalty and business excellence (Sumner & Quinn, 2017). Therefore, good service can help enhance the business's image in the eyes of customers, increase customer retention, and expand the market. Business owners must always ensure they monitor feedback from customers and make necessary improvements to ensure the service provided remains consistent and satisfying to customers.

The same is true for informant MT, who prepares helpers to carry customers' shopping items to their vehicles. The service provided by informant MT is very rare in the area since the local residents are used to being self-reliant from a young age. However, to improve the quality of service, the idea was introduced to further pamper customers.

Similarly, informant AD has a doorman ready to open and close the door when customers enter or exit the store. This is because the store's space is air-conditioned, and sometimes customers forget to close the door. Moreover, customers who shop in large quantities are often seen struggling to open the door while holding their purchases. Therefore, the doorman not only serves and assists customers but also keeps the store space cool for a comfortable shopping experience. Furthermore, informant AD innovatively introduced digital payments in their store. This is rare among competitors since the business is located in a very traditional area. This innovation is quite attractive, especially considering that many people now prefer cashless shopping.

Informant MP, on the other hand, relies on speed and responsiveness in customer service, which adds value to the store. With many employees ready to assist customers in retrieving items and multiple cashiers available, customers don't have to wait long in line when shopping.

Service means meeting customer needs and expectations, which impact customer satisfaction (Mainardes & Sousa, 2022). Service quality depends on the attitudes of sales assistants or greeters, which can create an attraction to maintain customer loyalty (Sumner & Quinn, 2017).

## Price

In addition to quality, another factor considered by consumers is price. Consumers tend to compare prices with the quality of the product and the benefits they receive because price is one of the determining factors in purchasing a product. The actions of the informants to compete on price involve various strategies, as follows:

*"I can get it directly from the factory. And I also have partnerships with large companies to have the products delivered here."* (Informant MT)

*"There are often discounts/promotions, usually from the suppliers. If we get a discount on the stock, we pass on the savings to consumers."* (Informant AT)

*"My store has always been known for its affordable product prices. The pricing is based on the cost price plus profit targets. We don't aim for very high profits, which is why our prices can be flexible for consumers."* (Informant MP)

The statements by informants MT and AT have similarities in terms of partnering with large companies or principals. Partnering with principals, as acknowledged by informant MT, has several advantages, such as sponsorship, building relationships, and obtaining supplies at bundled prices directly from the source. Additionally, sponsorship can be used as a promotional tool, such as organizing discount fairs, and these activities are fully funded by the principal. With lower procurement

costs, the selling prices can compete with the market and prices offered by competitors in the same field, which can attract customers to shop at their stores.

Collaboration between suppliers and manufacturers is mutually beneficial. By working together, manufacturers and suppliers can obtain raw materials at lower prices or reduce logistics costs, leading to increased efficiency and cost control. The reward for informants from this relationship is lower prices compared to competitors (Erevelles et al., 2008). The study also suggests that, in addition to obtaining lower prices, manufacturers will regularly receive stock from suppliers.

Informant MP, on the other hand, sets prices based solely on the purchase price and profit margin, which isn't too high. Therefore, product prices are not excessively high. For informant MP, this strategy can increase customer demand and repeat purchases. Price setting is related to buying decisions; if prices are higher, buying decisions are lower, and if prices are lower, buying decisions are higher (Kotler & Armstrong, 2008). This indicates that when products and quality are the same, consumers tend to choose the lowest price.

To obtain lower-priced products, informants HM and AD purchase goods from non-PKP suppliers. Here are their statements:

*"Low-priced goods come from collaborations with principals as well as with SMEs. The difference is that products from manufacturers are subject to VAT, while those from SMEs are not. The price difference is significant, around 5-10 thousand."* (Informant HM)

*"...there are some who buy from roving vendors, or what we call the black market. So, the items there are not subject to VAT, which is why they are cheaper. Compared to buying from manufacturers, it's definitely different."* (Informant AD)

Another strategy employed by informant HM to provide certain items at lower prices is purchasing from SMEs, such as accessories, woven fabric, and local delicacies. These items are rarely found in competing stores within the same area, except for stores specialized in selling these items. However, they offer them at lower prices. This is because informant HM's business is a priority for SMEs; the store is always crowded with visitors, and products purchased from SMEs sell quickly. Payments for purchased products are never delayed. This results in a faster business process and ensures product availability.

Informant AD uses a somewhat different approach to profit in their business. They buy some of their merchandise through the black market or roving vendors. The black market refers to individuals who sell goods while traveling and engage in haggling until a suitable price is agreed upon. The items offered in the black market are significantly cheaper than those from other suppliers, and they are not subject to VAT. Therefore, with this strategy, informant AD can sell certain items at the lowest prices to attract customers and still profit from their sales. This strategy aligns with the research by Rubio et al (2015), which indicates that a new group of buyers who are price-conscious tend to believe that low prices reflect low product quality. Hence, the findings of this study are consistent with previous research, indicating that the products sold do not pay much attention to quality as long as they can be sold to price-conscious consumers.

**Tabel 3. Illustration of The Difference in Prices for PKP and Non-PKP Supplier**

		Non-PKP		PKP
Taxable Goods (BKP)		UMKM	Black Market	Factory
Buy	TSV **)	95.000	95.000	100.000
	VAT (10%)	-	-	10.000
	Total	95.000	95.000	110.000
Sell*)	TSV **)	114.000	114.000	120.000
	VAT (10%)	11.400	11.400	12.000
	Total	125.400	125.400	132.000
*) Margin 20%				
**) Tax Base				

Table 3 illustrates the calculation to determine the price difference between purchases made by PKP (Taxable Entrepreneur) and non-PKP (Non-Taxable Entrepreneur). The purchase of a product by a PKP entrepreneur amounts to Rp. 100,000 (price before VAT or TSV), plus a 10% VAT, resulting in a total purchase price of Rp. 110,000. When selling to end consumers with a 20% profit margin and 10% VAT, each calculated from TSV, the total selling price is Rp. 132,000. In comparison, if the product is purchased through a non-PKP, the product price is Rp. 95,000 (TSV) with no additional VAT because the supplier is a non-PKP. When sold to consumers with a 20% profit margin and 10% VAT, each calculated from TSV, the total selling price is Rp. 125,400. VAT is imposed because the informant is a PKP entrepreneur, so every delivery of goods or services must collect VAT.

It can be seen from the informant's statement about pricing strategies that the informant purchases some goods from the black market. The purchase of these goods is done by traders with non-PKP status, meaning that the purchased product's price can be cheaper compared to traders with PKP status. However, when selling the product to end consumers, VAT is still collected.

This study found that pricing strategies are part of consumer purchasing decisions. The selling price of a product takes into account several factors such as product quality, brand, packaging, size, and composition (Santos et al., 2020). The selling price of each item is highly competitive because other competitors are also trying to complement their products, so a lower price can be easily accessible to various groups. It is rarely realized that the competition for lower prices can have both positive and negative impacts on business. When facing price competition, it is important to consider the right pricing strategy for the business and the target market. Businesses should also focus on improving product quality and services to differentiate themselves from competitors and increase the product's value. Additionally, businesses can offer special promotions and incentives to retain the market and enhance customer loyalty.

#### **Adaptability: Tax Officers, Experts, and Consumers**

Adapting to the business environment is highly necessary, as everything related to it undergoes changes tailored to the needs of the broader community. Adaptability is the ability to respond swiftly to environmental changes to remain competitive among competitors. This adaptability is vital in building a business to ensure its continuity in the face of evolving market dynamics and ongoing challenges. To develop adaptability in business, it is crucial to possess flexibility and a readiness to take calculated risks. Businesses that can adapt quickly and effectively to change are better positioned to not only survive but also thrive in an ever-evolving market.

#### **Tax Officers and Tax Consultants**

All informants in this study already have the status of Taxable Entrepreneurs (PKP), so they are also required to adapt to taxation regulations, which have become their obligations since their businesses were designated as PKP. The government often changes its policies based on common interests, so the taxpayers' duty is to keep up with the information developments to understand what changes have occurred and to find opportunities to minimize the tax burden. Additionally, there is a transition from manual to electronic work processes due to government policies. This change aims to reduce administrative burdens, making it easier for taxpayers to report taxes. However, adapting to these changes is not easy and requires time and trained employees, which is why they use tax consultant services to train employees and act as intermediaries between them and the Tax Office.

Furthermore, the informants tend to avoid direct contact with tax officials due to concerns that their business strategies will be revealed. In addition, they complain about the obligation of Value-Added Tax (VAT). Statements like the following support these points:

*"With tax officials, I am very afraid because from the stories of friends, there have been unpleasant experiences in the past. So, I keep my distance from them because if I get too close, they might deeply understand the flow of my business, which would lead to higher tax payments. I trust tax consultants more, especially concerning the calculation of VAT, which affects product prices. So, I need tricks for choosing suppliers and setting prices."* (informant AD)

The statements from informant AD show a lack of trust in tax officials, influenced by the experiences of fellow businesspeople. Using tax consultant services is informant AD's way of easing their tax obligations. The tax consultant's role here is as a moderator between the informant and tax officials when calculating tax obligations related to VAT, which significantly impacts product prices. Statements from informants AD are similar to those from informants HM and AT:

*"In the beginning, I was afraid of tax authorities, but if you continue to hide, it will only cause losses. So, what I do now is communicate with the tax authorities frequently and use tax consultant services to help calculate VAT obligations. Because there are differences in the situation before becoming a PKP, with the current status, every goods/service is subject to VAT."* (informant HM)

*"Since becoming a PKP, I use tax consultant services and delegate fully. This is because of the additional tax obligations, namely VAT. It affects the selling price because of VAT imposition."* (informant AT)

Based on informant HM's statement, they are the one who maintains communication and interaction with the tax authorities. According to informant HM, the interaction is not too close or too distant, just enough to ensure that not all details of their business strategies are known to external parties, which could negatively impact their profitability, financial turnover, and more.

Additionally, informants HM and AT use tax consultant services to fulfill their obligations of collecting, remitting, and reporting VAT. This is because since being designated as PKP, all business activities involving the supply of goods and services require VAT collection. Moreover, they focus on net income after tax when evaluating profits, considering tax costs in their calculations.

Adapting to tax officials and their regulations is necessary since all informants are taxpayers and have PKP status, so they are obliged to follow tax regulations. There are many ways to cooperate with tax authorities, such as understanding tax obligations and rights thoroughly. In this context, tax consultants help business owners avoid problems with tax authorities (Shafer & Wang,



2018). Tax consultants ensure that business owners comply with all applicable tax requirements and prevent errors in fulfilling tax obligations, thus avoiding penalties and issues with tax authorities.

All the informants, namely HM, MT, AD, AT, and MP, use tax consultant services to ease their tax burdens and engage in tax planning within the framework of the law. The reason they prefer tax consultants is that, in their view, tax consultants are more independent, and taxpayers can ask questions more freely compared to using tax officials. They also believe in tax consultants because even though they are independent, tax consultants are still supervised by the Tax Office. All informants continually update themselves on government regulations, especially in taxation, by attending tax-related seminars and participating in business associations to share information. These actions are part of their efforts to adapt to government regulations.

The relationships with external parties that informants HM and others establish aim to leverage and disseminate network resources for added value (Zacca et al., 2015). In a dynamic environment, these business owners can create strong networks and position themselves to adapt to changes in government regulations.

### Consumers

In addition to taxation matters, the informants have also adapted to the demands of consumers who have different and rapidly changing preferences (Mainardes & Sousa, 2022). To create and maintain good relationships with consumers, direct interaction with consumers is essential, which is one of the strategies to retain loyalty. Three informants strive to leave a positive impression by providing travel gifts, one informant uses shopping voucher promotions, and another organizes activities or events and exhibitions funded by principals. Below are statements from the informants:

*"Then, because there are quite a few Muslims here, I offer deals for Umrah, of course, there are certain conditions for that."* (informant AD)

*"Additionally, there are shopping vouchers for customers. It serves as a promotional medium, and customers like it when there are many discounts and promotions."* (informant MT)

*"That's because we have regular activities like exhibitions or other activities outside of operations, and these events involve customers."* (informant AT)

Based on the statements above, one of the attractions for buyers is the presence of rewards for loyal customers and attractive offers for new buyers, influencing customer satisfaction and loyalty. By offering rewards, it becomes a form of appreciation for customers, ultimately fostering customer loyalty. Promotional offers in terms of price and product, giving rewards, gifts, and vouchers designed to match the customer's shopping objectives (Blom et al., 2021).

A good relationship established between the informants and customers can be built on trust, a focus on customer satisfaction, and constantly improving the quality of service and products, which leaves a positive impression on customers (Blom et al., 2021)b. The informants' strategies with customers vary. Informants HM, AD, and MP provide rewards to regular and loyal customers by sending them on Umrah and free vacations. This is based on the customer's travel history with the informants and the influence of customers in word-of-mouth communication with other consumers.

Then there's informant AT, who approaches customers through various activities regularly held, such as a healthy walk on Independence Day filled with entertainment and door prizes, product exhibitions, and people's bazaars. The approach taken by informant AT can be considered innovative, as there are no competitors nearby that mimic this approach. Meanwhile, informant MT chooses to provide shopping vouchers worth hundreds of thousands annually and gives gifts/parcels on significant days to loyal customers.

Approaching and interacting with customers can be done in various ways, such as utilizing digital media, interpersonal communication, and improving product and service quality (Blom et al., 2021). In this research, traditional media is still used because there are still few people who use digital technology. The approach strategies employed by previous researchers and the informants in this study highlight the ability to adapt to consumers. The focus is on demonstrating the ability to understand and meet consumer preferences, measured by the importance of maintaining good relationships with customers to provide customer satisfaction and increase loyalty.

Strategies for approaching and interacting with customers are aimed at creating loyal customers. Loyal customers will remain buyers even when purchasing taxed items. Meeting consumer needs becomes a company's requirement to continue growing and competing with competitors. The informants strive to build bonds with their customers, creating loyal, committed, and trusting customers, which signifies the establishment of a high-quality relationship (Zacca et al., 2015)z.

### Dare to Face Risks and Turn Challenges into Opportunities

Risk is an unavoidable aspect of entrepreneurship. Risks present challenges to achieving business success. Entrepreneurs tend to consider worst-case scenarios while simultaneously devising strategies when faced with risks (Asyiqin et al., 2021)as.

As acknowledged by the informants, the risks faced by all five of them share commonalities, such as unsold goods piling up, resulting in damage and expiration. The difference lies in how they minimize these risks. Several risks commonly experienced by the

respondents include late deliveries, low product quality, fires, low productivity levels, and economic crises (Van Nieuwenhuyzen et al., 2018)v. The constraints mentioned are more caused by external factors. The risks encountered in previous research contrast with the findings of this study, as the informants experience risks due to internal negligence and lack of careful inventory cross checking.

*"Products that pile up due to low sales, we conduct routine monitoring actions. Usually, there are defects from the supplier, so it needs to be selected before we market it to consumers."* (informant HM)

As experienced by informant HM, discarding damaged or expired products due to stringent quality control and packaging defects. If a product does not pass quality control due to packaging or product quality defects, it is rejected and cannot be sold. To focus more on selling before the product is rejected, the best way to increase sales is by improving or enhancing the product's quality. Business owners can also consider strengthening packaging and delivery to prevent product damage during the delivery process. Additionally, expanding distribution networks by selecting partners who can maintain product quality is essential. However, if risks cannot be avoided, they can be minimized. Warehouse employees routinely clean and repair products. Products that are easily damaged are placed on top, and products approaching their expiration date are removed for sale.

*"Overstock often occurs due to our employees' negligence in overseeing the stock of goods, which can lead to possible damage and defects. In the end, I take advantage of my closeness to principals to arrange deliveries."* (informant AT)

*"Usually, when there's overstock, the goods tend to pile up, so I take the time to visit the store, interact with customers, and have a chat. I do this to get to know them and their needs."* (informant MP)

In contrast to Informant HM, Informants MT, AD, AT, and MP also face challenges related to overstock because they do not pay enough attention to customer needs, resulting in goods piling up. Therefore, Informants MT and AT are challenged to be more careful and diligent in managing product risks. Thus, they take advantage of their close relationships with parties contributing to their businesses. Similarly, Informants AD and MT face the challenge of conducting market research to achieve sales targets. The opportunity utilized by Informants AD and MP is creating product bundles with a single price, which they believe is preferred by consumers. Nevertheless, bundle product strategies can help reduce unsold products and quickly sell them because consumers perceive them as affordable. Another option is conducting regular demand and inventory analysis to monitor the level of product inventory and observe customer demand trends. Thus, business owners can make more accurate demand predictions and avoid excess inventory.

There are some similarities in terms of risk management between the previous research respondents and the informants in this study, such as communicating with suppliers about inventory. This practice is followed by Informant MT, who leverages their good relationship with principals. Additionally, controlling risks by routinely monitoring product inventory is done by Informant HM. Therefore, while the risks in Van Nieuwenhuyzen's (2018) study differ from this research, the risk management strategies can represent some of the informants

### **Tax Penalties: Controllable Risk**

The responses of the informants to the formalization of PKP status, which they perceive as burdensome, as well as the additional tax obligations, such as the imposition of Value Added Tax (PPN), highlight their efforts to minimize the tax burden. These strategies are already widely known to tax authorities, as they are aware that taxpayers tend to reduce the amount of tax they have to pay through tax planning. Here are the responses of the informants:

*"Oh, that, yes, I've experienced it before. It's common. I intentionally don't issue invoices because of factors related to the consumers themselves. Also, I buy goods from micro, small, and medium enterprises (UMKM), which are non-PKP, and they cannot issue invoices. So, I don't create them."* (informant HM)

*"That's because some consumers don't want their identities to be known, so I don't issue tax invoices. If VAT is imposed, it still applies, but their identities are not disclosed. Sometimes, there are warnings and sanctions, but it's okay."* (informant AD)

Based on the statements of informants HM and AD, who engage in tax avoidance by not issuing tax invoices, this practice is considered legal and permissible. It is done because of consumers who do not want their identities to be known and because the informants collaborate with non-PKP entrepreneurs. The condition from the consumer's side is typically due to a lack of Taxpayer Identification Number (NPWP), and to obtain one, they need to provide their ID cards (KTP). Most consumers are reluctant and fearful of providing such data during transactions. Consequently, the informants prioritize consumer loyalty and do not issue tax invoices, even though they are aware of the potential fines. As for the purchase of products from non-PKP suppliers, who cannot issue invoices, the informants do not recognize input tax credits in these cases.

**Tabel 4. Illustration of Imposition of Sanctions**

Sale	Not Making a Tax Invoice	Does not collect VAT
TSV	1.000.000	1.000.000
VAT 10%	-	-
Total	1.000.000	1.000.000
Sanctions*)		
1% from TSV	10.000	-
2% from VAT	-	2.000
Principal amount	100.000	100.000
Total	110.000	102.000
*) <u>per month &amp; maximum 24 months</u>		

There are sanctions for the actions taken by informants HM and AD, which are in the form of administrative penalties. Sanctions serve as punishment for tax avoidance and do not fall into the category of severe penalties, and their value can be quantified. Table 4 shows that there are 2 sanctions imposed, namely the sanction of not issuing tax invoices (a fine of 1% of the Taxable Sales Value), and the sanction of not collecting Value Added Tax (a fine of 2% of the Value Added Tax that should have been collected). The act of tax avoidance is a common practice among the informants, and they do not feel afraid or worried because it is within the permissible limits according to regulations. They are only willing to take the risk regarding taxation up to that point, and they do not engage in activities that could lead to criminal prosecution. This is because the informants are aware that neglecting taxation too much could have adverse effects on their businesses.

Tax avoidance efforts undertaken by the informants are used to pay the actual tax liability and not to reduce the actual tax obligation. Business owners try their best to avoid taxation and take the risk of being caught red-handed by tax officials for violating tax regulations (Tax Evasion). Sanctions represent the risk incurred by taxpayers due to tax avoidance. There are two different types of sanctions that can be imposed: criminal sanctions for Tax Evasion and administrative sanctions for Tax Avoidance. Criminal sanctions take the form of paying the principal tax liability, fines, imprisonment, and revocation of business licenses (Kuratko & Hodgetts, 1989). On the other hand, administrative sanctions are determined in the form of fines and the principal tax liability because the state's loss is caused by the taxpayer (Allingham & Agnor, 1972).

The informants make quite bold tax decisions in responding to tax changes and obligations. Although they are haunted by the fear of being audited and penalized, they still take advantage of opportunities if there is a chance to operate in the gray area of taxation. This is driven by the fact that administrative sanctions they may face are relatively small and the tendency that tax authorities can still be cooperative or engage in questionable practices themselves. This supports the business owners' tendency to disregard tax obligations. The fact that they prefer to pay smaller administrative fines rather than fulfill their tax obligations, on the other hand, is because tax audits usually cover financial reports for a maximum of 5 years in the past. During this period, the informants' businesses have grown significantly and generated progressively higher profits. If any tax obligations go unfulfilled and result in fines, the informants still come out ahead compared to the tax liabilities that would be discovered during a tax audit. The benefits they gain are much greater than the fines they have to pay.

## CONCLUSION AND RECOMMENDATION

### Conclusion

The results of this qualitative research indicate that the concept of business sustainability can be created through high-quality business operations, high creativity, and long-term plans. A "sustainable" business refers to a company that focuses on its goals and has core values within the organization. Such a business can withstand various challenges, adapt to changes and external demands, maintain its existence, and have strong competitiveness.

The findings show that the informants' "accidental" status as PKP (Taxable Entrepreneurs) was a significant blow to them. However, this situation ultimately led them to plan strategies to ensure that their businesses could continue to generate profits and, at the same time, meet their tax obligations. Both of these priorities were essential for the informants to sustain their businesses. They implemented several strategies, such as improving product quality, services, pricing, and their ability to adapt to external parties (suppliers, tax officials, tax consultants, and customers). Being willing to face risks and transform challenges into opportunities were also key factors in their business success.

The strategies employed by the informants are considered to align with the concept of business sustainability. Therefore, business owners play a crucial role in the entire business process. Having business leaders who can establish strong foundational values, plan a series of long-term progressive and visionary strategies, and build networks with stakeholders in every aspect of the business can lead to business sustainability. Additionally, this may result in the business being managed by anyone who continues the business in the future.

## Research Limitation

There are limitations to this study. Firstly, the research was conducted in a specific region, namely the East Nusa Tenggara Province, specifically in the Sika and Flores Timur districts. The research was also conducted during and after the COVID-19 pandemic, which led to interviews and data collection being conducted online through Zoom due to the dynamic situation in the region. Furthermore, the study focused on five informants who were entrepreneurs with PKP status, limiting the diversity of informants.

## Recommendation

The study recommends expanding the research to cover a broader geographical area and conducting face-to-face interviews with informants to maximize data collection. This approach allows researchers to gain a deeper understanding of the informants' experiences. Increasing the number of informants in the study would also enhance its diversity and provide a broader perspective.

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