



## #5686 Summary

**SUMMARY** REVIEW EDITING

### SUBMISSION

Authors	Septian Bayu Kristanto
Title	Exploring the roles of budget in Micro Small Medium Enterprises Indonesia
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### SUBMISSION METADATA

#### AUTHORS

Name	Septian Bayu Kristanto
Affiliation	UKRIDA
Country	Indonesia
Competing interests CI POLICY	Public Sector Accounting, Taxation, and Accounting Information Systems
Bio Statement	Tax and Accounting
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#### TITLE AND ABSTRACT

Title	Exploring the roles of budget in Micro Small Medium Enterprises Indonesia
Abstract	We exploring the role of budget in Micro Small Medium Enterprises (MSMEs) in Indonesia. MSMEs face higher operating uncertainty because of the constraints of budget resources. We used field interviews to know the roles of budget in MSMEs. We used MSMEs engaged in Organic Green & Healthy (OGH) community. OGH community consists of farmers, artisans, and entrepreneurs of local MSMEs which produce organic and natural products. We find that budget development in MSMEs is tend to use a collaborative approach. MSMEs applies the loose use of budget for control purpose. The operational uncertainty in MSMEs leads this finding that small business is not to focus using the budget as a control function. MSMEs that linking budget and reward systems help small businesses to create an accurate budget. This study is the first evaluating budget development and uses using MSMEs in Indonesia

#### INDEXING

Academic discipline and sub-disciplines	Accounting
Keywords	Budget; Collaborative; Control; Small; Business; Reward
Geo-spatial coverage	Indonesia
Chronological or historical coverage	Organic Green & Healthy Community (OGH)
Research sample characteristics	Micro Small Medium Enterprises (MSME)
Type, method or approach	Qualitative
Language	en

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## REFERENCES

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## #5686 Review

SUMMARY **REVIEW** EDITING

### SUBMISSION

Authors: [Septian Bayu Kristanto](#)

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Section: Articles

Editor: [Mulyadi Noto Soetardjo](#)

### PEER REVIEW

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