

Green Accounting for Eco Friendly Bamboo Products in the "Virageawie" Community Group of Disabled People in Cimareme – West Bandung Regency

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Abstract

By incorporating green accounting into the manufacturing of eco-friendly bamboo-based goods, this community service initiative aims to increase the Difabel Virageawie Community's economic independence. The initiative was started in response to a number of issues that the community was facing, such as low use of digital marketing platforms, uneven product quality, lack of standardized production processes, and low financial literacy. The activity's primary goals were to improve participants' digital marketing abilities, increase their proficiency in financial records based on environmental principles, and create a more organized and sustainable bamboo production process. The techniques used included needs analysis, interactive training, hands-on workshops, mentoring, and the creation of digital tools that are accessible to people with disabilities. The creation of Standard Operating Procedures (SOPs), branding, digital marketing, and Green Accounting ideas were all covered in the course. The findings showed notable advancements: members' average income rose by 35%, their comprehension of financial reporting climbed by 63%, and their proficiency with digital marketing increased by 72%. In order to facilitate the advertising of digital products, an accessible website was also effectively created. All things considered, this initiative effectively improved the community's financial capacity, entrepreneurial ability, and sustainable economic practices.

Keywords: Bamboo products; Digital Marketing; Disability Empowerment; Environmental sustainability; Green Accounting

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Introduction

In our society, we cannot ignore the fact that people with disabilities exist and have the right to a decent life like the rest of the public. This recognition must go beyond mere sympathy and translate into concrete actions that guarantee equal rights and opportunities. The right to a decent life for people with disabilities encompasses various fundamental aspects, from access to inclusive education and equal employment opportunities without discrimination to adequate health insurance. Furthermore, it also means creating accessible physical and social environments, such as wheelchair-friendly sidewalks, accessible public information (such as Braille or sign language), and accessible public transportation. Ultimately, building an inclusive society is our shared responsibility to ensure that every individual, without exception, is respected for their dignity and given the space to participate fully and maximize their potential for shared progress.

The persistently high unemployment rate among people with disabilities is ironic, considering that many of them have significant potential for advancement and achievement. Limited access to formal employment is often a major



barrier that complicates their economic situation (Sutrisno, 2022). To address this issue, a concrete solution is to use local potential, such as that in Cimareme Village, Ngamprah District. This village, rich in bamboo, could become a center for appropriate, measurable training and mentoring for people with disabilities. Through programs that process bamboo into crafts and other economically valuable products, they not only gain skills but also entrepreneurial opportunities that can improve their economic well-being independently and sustainably.

Rooted in Cimareme, West Bandung Regency, the Virageawie Community exists not just as a business unit but as a social movement founded on three main pillars: local economic empowerment, environmental sustainability, and social inclusivity. Their primary mission is to create real impact, including dignified employment opportunities for people with disabilities. Members of the disabled community are not only provided with jobs but also actively involved in the heart of the production process, giving them the opportunity to work, become economically independent, and become a vital part of a greater cause.

Located at Jl. Raya Batujajar No. 81, Cimareme, Ngamprah District, the Virageawie workshop is more than just a workplace; it is a space for empowerment and education. Virageawie's uniqueness lies in its openness, where its doors are always open to visitors who want to learn. Here, anyone can witness firsthand how bamboo, a sustainable local natural resource, is transformed into high-value products by skilled hands. Visitors not only purchase products but also learn the story behind them—a story of synergy between humans and nature. The community's commitment and seriousness are also evidenced by clear legal documents, such as the Village Head's Decree establishing the Virageawie Small and Medium Enterprises (SME) and a domicile certificate, all of which are attached to their development proposal.

Bamboo is widely recognized as a superior natural material due to its highly environmentally friendly properties. As one of the fastest-growing plants in the world, bamboo is a readily renewable resource, so its use does not cause ecosystem damage or deforestation, unlike conventional wood. These ecological advantages, combined with the low carbon footprint of its production, make bamboo a sustainable material. However, bamboo's unique qualities don't stop there; it is also extremely strong, flexible, and durable. These physical characteristics allow it to be processed into a wide variety of products, from functional everyday items such as furniture, building materials, and tableware to highly artistic products such as handicrafts, interior decorations, and musical instruments (Yunita & Purwanto, 2020). The following table shows the distribution of bamboo in Indonesia:

Table 1 Distribution of Non-Timber Forest Products on Java Island in 2023

Type of Non-Timber Forest Product	Unit	Island in Indonesia					
		Sumatera	Jawa	Bali & Nusa Tenggara	Kalimantan	Sulawesi	Maluku & Papua
Bamboo	Stems	-	32.464.175,00	1.785,00	-	-	-
Bamboo	Tons	15,48	-	-	-	-	-
Plam Sugar	Liters	-	7.983.447,00	-	-	-	-
Plam Sugar	Tons	3,72	98,20	40,41	0,28	-	-
Rattan	Stems	1.778.955,00	-	-	-	-	-
Rattan	Tons	726.650,00	21,00	195,70	266,32	4.638,70	-
Pine Sap	Tons	12.167,04	108.746,04	29,60	720,00	8.726,19	-
Cajuput Leaves	Tons	0,10	32.953,83	55,00	-	-	9.000,00
Honey	Liters	19.351,00	-	384,00	1.657,00	-	-
Honey	Tons	0,36	9.430,20	0,01	-	-	-
Rubber Sap	Tons	15.699,00	157,40	-	7.790,33	-	-
Fruits	Pieces	5.181,00	3.033,00	-	-	-	-
Fruits	Tons	352,80	6.780,34	606,00	-	-	-
Sago	Tons	2.792,57	-	-	-	-	3.932,66
Mushroom	Tons	-	5.984,03	-	-	-	-
Others	Tons	157,29	6.579,67	1.321,87	246,83	1.053,00	2.014,55
Others	Liters	-	-	-	-	-	-

Data show that Java has the largest concentration of bamboo in Indonesia, with significant potential to provide economic and environmental benefits if exploited sustainably. Bamboo itself is a superior renewable material due to its rapid growth cycle and environmentally friendly properties. Furthermore, its strength and flexibility allow it to be processed into a variety of functional and artistic products. This potential is evident at the local level, where data from the West Bandung Industry and Trade Office confirms that bamboo is the primary raw material for over 60% of craft products in the region (Badan Pusat Statistik, 2022).

At Virageawie, bamboo is seen not only as a raw material but also as a canvas for sustainable and inclusive innovation. Through high creativity, bamboo is processed into a range of products that combine aesthetics and functionality, from household appliances and active speakers to watches. Virageawie’s commitment to inclusivity is demonstrated by the design of special assistive devices that facilitate the production process for artisans with disabilities. Therefore, every product produced in this workshop (Setiawati & Sisdianto, 2024) is not just a quality product but also a statement containing profound social and environmental values. To ensure this impactful business model can thrive and achieve independence, the next step is strengthening administrative capacity. Implementing systems such as Green Accounting is crucial for measuring and professionally enhancing the community’s tangible contributions.



Figure 1. PKM Team Forum Group Discussion with LPPM and VirageAwie's founder



The first Focus Group Discussion (FGD) was held on July 11, 2025, attended by members of the proposing team, the LPPM of INABA University, INABA students, and disabled partners. This FGD aims to explore the problems faced by people with disabilities in financial record-keeping, specifically in financial statements, when using MS Office manually and through web-based applications.

Green Accounting represents a fundamental shift from conventional accounting. This concept proactively seeks to integrate environmental cost and benefit factors into an entity's financial statements (Aristiyanti & Sisdiyanto, 2024). The goal is to present a more honest and comprehensive picture in which economic decisions are no longer separated from their ecological impacts. In other words, Green Accounting makes previously "invisible" costs—such as waste management, environmental degradation, or investments in clean technology—measurable and visible on the balance sheet. Its implementation is crucial to supporting sustainable development, especially in climate change management (Sukma et al., 2024). For a community or social enterprise, the importance of implementing Green Accounting goes far beyond mere compliance. By recording environmental conservation costs, communities can transparently demonstrate their commitment, make better operational decisions, and identify areas of environmentally friendly efficiency. Ultimately, this practice is not just an administrative tool, but a strategic instrument to demonstrate environmental accountability and support the realization of the 2030 Sustainable Development Goals (SDGs), particularly in the pillar of climate action (Sukma et al., 2024).

Initial observations of the VirageAwie community of disabled people in Cimareme Village, Ngamprah District, indicate a significant gap between the potential of bamboo resources and existing management capabilities. The first, fundamental issue lies in the managerial aspect, where the community lacks competent human resources to prepare financial reports in accordance with SAK MSME standards. This complicates accurate performance evaluation and business planning.

In addition to managerial constraints, challenges also arise in the production workflow. Without clear Standard Operating Procedures (SOPs), products tend to be inconsistent in both quality and size. This weakness is exacerbated by limited supporting infrastructure. Administrative facilities and infrastructure are still very rudimentary and do not meet the required technical specifications. Furthermore, the limited development of science and technology (IPTEKS) and the absence of a disability-friendly digital marketing platform severely limit their market reach. Collectively, these obstacles lead to a primary problem: suboptimal business output and low income. This situation is particularly regrettable, given the vast, untapped economic potential of the bamboo industry in the region.

The community service program for the Virageawie disabled community in Cimareme Village is designed as a holistic intervention to promote independence and sustainability. Its primary focus is on enhancing the economic and social capabilities of its members through a series of skills training programs (Aminah et al., 2015). Specifically, the program will equip them with practical skills to improve their quality of life and facilitate future career paths.

This community service program, focused on the Virageawie community of people with disabilities, is designed as a strategic approach that integrates three main pillars: green economy sustainability, technology utilization, and social inclusion. This initiative aligns with global trends supported by various governments that emphasize how digital technology is a crucial tool for empowering communities of people with disabilities. Through technology, access to quality education can be broadened, enabling them to fully participate in every learning and self-development process (Aminah et al., 2015). With this foundation, the community service program is not merely a relief program, but a comprehensive intervention to create sustainable change.

To realize this vision, the focus of this Community Service (PKM) is translated into concrete actions. Through facilitation, advocacy, education, and participatory collaboration with the community, the program aims to find appropriate, effective, and sustainable solutions to existing social problems. The ultimate goal is to significantly increase the quality, productivity, efficiency, and competitiveness of the community's products and services. Furthermore, the use of digital technology in this program also acts as an accelerator of inclusive and sustainable economic growth, which on a broader scale will support the development of independent and resilient villages, cities, and districts (Setiawan & Sisdiyanto, 2024).

One of the main pillars in realizing a green economy at the community level is through the implementation of Green Accounting. This concept serves as a bridge connecting sustainability principles with daily business practices. Green Accounting helps communities and businesses not only calculate profits but also measure and report the costs and benefits of their environmental conservation activities. Thus, Green Accounting serves as a practical tool to guide communities in preparing financial reports that are not only financially accurate but also ecologically responsible and compliant with the Financial Accounting Standards for Micro, Small, and Medium Enterprises (SAK EMKM). This is a fundamental step in professionalizing their businesses and increasing accountability to stakeholders.

Method

This community service approach is designed to be comprehensible for readers. This activity uses a Community-Based Empowerment approach, actively involving people with disabilities throughout the process. This method was chosen due to the characteristics of the partner community, the Virageawie Disabled Community, which has many physical limitations but a strong creative spirit and is developing the local potential of bamboo. The entire process, from needs analysis, training, mentoring, and evaluation, is carried out with direct partner involvement through a participatory approach. This approach can foster a sense of ownership while increasing the chances of program sustainability.

In the initial phase of the method, a survey was conducted to identify community needs, challenges, and opportunities. To create an activity design based on three main pillars: increasing business competitiveness, strengthening company skills, and increasing market competitiveness, field surveys, interviews, and observations were used to collect data on partners' limited accounting literacy, low production operational standards, and lack of understanding of environmental cost recording, which is part of Green Accounting.

The Virageawie Workshop, located at Jalan Raya Batujajar No. 81, West Bandung Regency, serves as a place where the disabled community gathers to create various bamboo crafts. Twenty participants, including people with physical disabilities, deaf people, and single-parent housewives, participated in the production. To measure the participants' competency development, this activity utilized direct observation of the work process, focus group discussions, documentation, and pre- and post-tests. Qualitative data were obtained from mentoring notes and interviews, while quantitative data were obtained through digital literacy and accounting skills assessments.

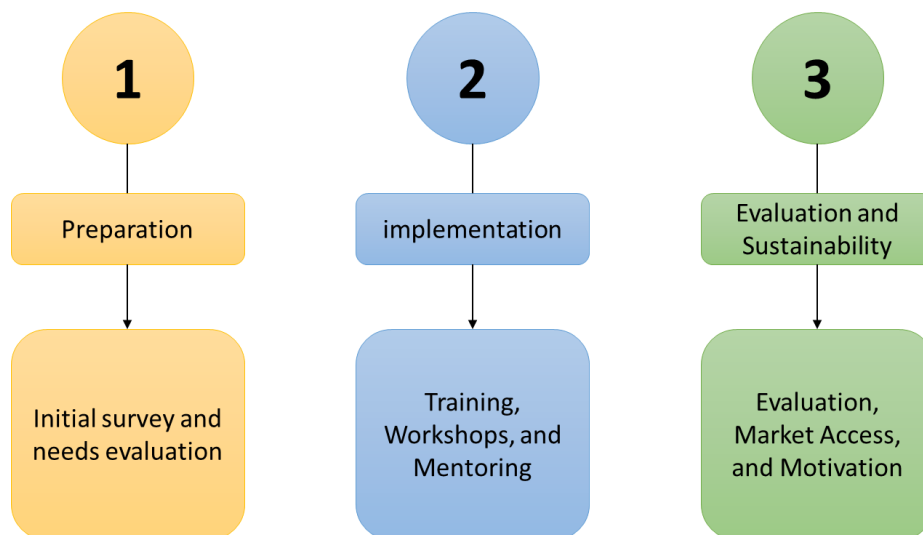


Figure 1 Stages of Community Service Implementation

The implementation timeline for the community service program followed a sequential, structured process. The program began with a preparation stage that included needs analysis, initial surveys, interviews, and the development of training modules and production SOPs. This was followed by an implementation stage that included Green Accounting training, digital marketing workshops, production standardization, website development, and intensive mentoring. The final stage was evaluation, consisting of competency assessment through pre- and post-tests,

evaluation of financial reports and SOP quality, market response analysis through exhibition participation, and sustainability planning.

The preparation, implementation, and evaluation processes are part of the activity cycle. During the preparation phase, the community service team developed Green Accounting and digital marketing training modules and drafted Standard Operating Procedures (SOPs) for bamboo production. The team also prepared the necessary equipment, including laptops, internet access, basic financial recording software, bamboo production equipment, and visual documentation tools.

All activities, including training, workshops, and intensive mentoring, focused on the implementation phase. In the Green Accounting training, participants were taught to record business transactions, identify environmental costs, and create simple financial reports in accordance with the Indonesian MSME (SME) Financial Accounting Standards (SAK). A hands-on learning approach was used to make the material easier for participants with disabilities to understand. Furthermore, businesses received training to increase their competitiveness. This training covered branding strategies, product photography techniques, promotional content creation, and building public trust. Participants were taught topics such as using social media, creating business accounts on marketplaces, creating product catalogs, and marketing strategies based on digital algorithms.

To ensure consistent product quality and size, production standard operating procedures (SOPs) were also provided. These SOPs served as general guidelines for all artisans, including participants with physical disabilities who required specific assistive devices. Furthermore, a dedicated team developed a website accessible to people with disabilities, featuring easy navigation, large icons, and a voice-activated interface. This website served as an online storefront that promoted bamboo products and provided resources to educate people about Green Accounting.

During the evaluation phase, the quality of participants' standard operating procedures (SOPs) and financial reports was assessed to measure competency improvement. Pre-test and post-test results were also compared. New skills developed in production and marketing were also monitored by the community service team. To assess market response to their bamboo products, participants attended the Pesta Diburuan 2025 exhibition as part of the practice-based evaluation. To conduct a sustainability evaluation, we identified opportunities for long-term collaboration with local governments, state-owned enterprises (BUMN), and other community partners.

This method was intended to provide a detailed technical overview of how activities are conducted. It can be used for community service programs in similar contexts. It is hoped that this method can serve as a sustainable empowerment model for disabled communities and other community groups by combining a participatory approach, technical training, intensive mentoring, and integration of technological and environmental elements.

Result and Discussion

The Virageawie Disability Community in Cimareme Village, Ngamprah District, West Bandung Regency, is improving the economic, social, and environmental awareness capacity of people with disabilities through community service activities. The goal of this activity is to introduce and implement the concept of Green Accounting and to improve participants' entrepreneurial skills through eco-friendly bamboo products. A series of activities, including training, production assistance, digital marketing implementation, the creation of standard operating procedures (SOPs), and the development of a disability-friendly website, are used to implement the program.

In the initial phase, participants socialized and analyzed the situation. Observations revealed that participants were unable to record financial records in accordance with the Indonesian Financial Accounting Standards (SAK) for SMEs (Empowerment and Small and Medium Enterprises). They also lacked knowledge of how Green Accounting records environmental costs. Bamboo products are not uniform because the production process is not standardized. Marketing still uses digital technology to a limited extent.

The main component of the activity is Green Accounting training. Participants were taught to record business transactions, understand cost classifications, and recognize environmental costs such as waste management and the use of sustainable bamboo materials. This training provides a basic understanding of how business activities can be



managed efficiently and in an environmentally responsible manner, in line with Green Accounting practices widely used by SMEs (Haris & Nurlaela, 2021; Ahmad & Daud, 2023).

Digital marketing and accounting training are part of the program. Participants are trained to market bamboo products using social media and marketplaces. Participants who previously relied solely on offline sales now have improved digital literacy thanks to this activity. After the training, some of them successfully created business accounts, uploaded product catalogs, and expanded sales of bamboo products to a wider market. This improvement aligns with SMEs' achievements in various regions, driven by digital marketing (Mulyani & Masruri, 2023; Setyawan & Wibowo, 2023).

To assist business management, standard operating procedures (SOPs) for production were created to ensure consistent product quality. Furthermore, creating a disability-friendly website that serves as a digital platform for promotion and education, with accessible features such as voice mode and large text, supports this management improvement. This activity was also combined with the "Pesta Diburuan 2025" (2025 Hunted Party), which allowed participants to expand their market network and showcase their bamboo products to the public.

The Festival Diburuan Jilid III, held on Wednesday, September 17, 2025, at the VirageAwie Indonesia Headquarters in West Bandung Regency, is a real manifestation of the synergy between entrepreneurship and social inclusion. This activity is part of the Community Service Program (PKM) of INABA University, which involves lecturers, students, local government, the private sector, and the community.



Figure 2. Forum group discussion by INABA University Lecturers with VirageAwie and other SMEs

This activity demonstrated a quantitative increase in participants' capacity. After the intervention, accounting understanding increased by 63%, digital marketing skills by 72%, and the average community income increased by 35%. Furthermore, the number of active participants increased from eight to twenty. These changes are presented in the following table:

Table 2. Impact of Community Service

Aspect	Initial Conditions	Final Condition	Change
Understanding accounting and implementing SAK EMKM	27% of participants understand basic accounting	90% of participants were able to prepare simple reports	+63%
Utilization of digital technology and e-commerce	15% of participants are active on social media	87% of participants actively used the marketplace	+72%
Quality standards and production SOPs	No SOPs, product quality is inconsistent	SOPs were implemented, resulting in more uniform and higher-quality products	Standardized
Average revenue	Rp. 450,000 per month	Rp. 610,000 per month	+35%

In addition to economic and managerial improvements, the program also generated environmental impacts that can be observed through several practical indicators. Production efficiency improved through the implementation of standardized operating procedures (SOPs), resulting in more uniform product sizes and reduced material waste during bamboo cutting and shaping processes. The use of bamboo as a renewable local resource was optimized by encouraging the utilization of residual bamboo materials for secondary products or non-structural uses, supporting basic circular economy practices. Furthermore, participants demonstrated increased awareness of environmental cost recording, particularly related to waste handling and material efficiency, as part of the Green Accounting training. Although these indicators are qualitative, they reflect an initial shift toward more environmentally responsible production practices within the community.

Several key activity indicators have changed significantly, according to the table. The program's success in improving the managerial and entrepreneurial skills of the disabled community is evidenced by gains in accounting and digital marketing.

The research findings indicate that implementing Green Accounting in the Virageawie community, which houses people with disabilities, helps improve economic capacity and enhances partners' environmental awareness. Participants who attended the Green Accounting training gained a better understanding of how to record environmentally friendly costs, such as production efficiency, the use of sustainable raw materials, and waste management. This aligns with research by Ahmad and Daud (2023), which found that Green Accounting in SMEs can improve environmental performance and operational efficiency. Furthermore, Darnall et al. (2023) demonstrated that environmental accounting practices improve management quality and business decision-making processes.

From a social empowerment perspective, this activity provides a space for people with disabilities to acquire new skills and build self-confidence. This aligns with research by Khoirunnisa and Lestari (2022) and Sari and Kurniawan (2021), which emphasizes that empowerment based on creative entrepreneurship can increase the participation of people with disabilities in economic activities. Participatory training allows participants to actively participate in the entire process, from production to marketing.

One key component contributing to increased participant income is strengthening digital marketing. With increased digital literacy, participants can now use online platforms as effective marketing tools. This finding aligns with research by Mulyani and Masruri (2023), which shows that digitalization significantly affects the performance of creative SMEs. Furthermore, ongoing digital training can improve the competitiveness of small businesses, according to Setyawan and Wibowo (2023).

This activity also encourages communities to adopt bamboo-based economic practices. According to Rahmawati and Sudarsono (2022), the use of bamboo as a local resource supports a sustainable economy and may improve the welfare of rural communities. Circular economy principles are beginning to be applied in community production management, as evidenced by the implementation of standard operating procedures (SOPs) for production and the use of bamboo waste as a by-product.

Overall, program participants not only gained improved technical skills but also helped build an environment that supports entrepreneurship among people with disabilities. The training model, which combines digitalization, entrepreneurship development, and Green Accounting, has been shown to be effective and can be applied to other communities. In addition, these findings indicate that one of the most relevant approaches to support the Sustainable Development Goals (SDGs) is a green, community-based approach, particularly for sustainable production, the empowerment of people with disabilities, and social inclusion.

Conclusion

Community service through the implementation of Green Accounting and bamboo-based entrepreneurship training in the Virageawie community for people with disabilities has successfully improved participants' financial record-keeping skills, understanding of environmental costs, and their ability to manage their businesses more organized and sustainably. In addition to improving the quality and consistency of participants' bamboo products, production management assistance and digital marketing training have expanded marketing access. The presence of a disability-



friendly website and opportunities to participate in promotional events such as "Pesta Diburuan 2025" have increased the visibility, networking, and competitiveness of businesses for people with disabilities in the community. Overall, this program demonstrates that Green Accounting training, entrepreneurship empowerment, and the use of digital technology have the potential to have significant economic, social, and environmental impacts. Furthermore, with continued support, this impact can be expanded to other communities.

Suggestion

There is a need for public awareness and promotion of this program so that participants are not limited to MSMEs in a single area. Given the wide variety of plastic waste, additional implementation time is needed to provide sufficient knowledge about material processing, design, product development, and decorative product creation. Continuous mentoring and monitoring are needed for partners to ensure the program can continue on a regular basis. It is recommended that the program be followed up through collaboration with partners outside the institution to gain a broader understanding of the community service program. Partners can provide useful information on needs and the alignment of skills and knowledge needed to implement similar community service programs.

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