




The influence of digital marketing and MSMEs tax incentives on MSMEs sustainability

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ARTICLE INFO	ABSTRACT
<p><i>Article history:</i></p> <p>Received Oct 11, 2024 Revised Oct 28, 2024 Accepted Nov 07, 2024</p> <p><i>Keywords:</i></p> <p>Digital Marketing ; MSMEs Tax Incentives ; MSMEs Sustainability.</p>	<p>This study aims to analyze the effect of digital marketing and MSMEs tax incentives on MSMEs sustainability. The type of research used is quantitative. The population in this study were MSMEs, the number of respondents in this study were 104 MSMEs. The data collection method used a questionnaire. This data is processed using spss. Based on the results of multiple linear regression obtained from regression equation $Y = 32.490 + 0.364 + 0.646$. The results of the research and partial hypothesis testing show that digital marketing has a significant effect on the MSMEs sustainability, MSMEs tax incentives have a significant effect on the MSMEs sustainability. Simultaneously digital marketing and MSME tax incentives have a significant effect on the sustainability of MSMEs.</p> <p><i>This is an open access article under the CC BY-NC license.</i></p> 

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1. INTRODUCTION

In this era of modern globalization, the progress of a country is highly dependent on the health of its economy. The economic sector is often used as a benchmark to assess the success of the government in managing the country. A similar situation also occurs in Indonesia, where the economic sector is on of a strong basis for national development. According to (Supriatna et al., 2023) the role of micro, small and medium enterprises (MSMEs) has a very important significance for a region, especially as one of the drivers of local economic growth. It means that MSMEs have been recognized as one of the main factors of economic growth in various countries. In the journal (Sirodjudin, 2023) MSMEs, or Micro, Small, and Medium Enterprises, are business entities that have a smaller scale of operations compared to large enterprises, the definition and criteria of MSMEs vary by country, but are generally based on the number of workers, total assets, and annual turnover. According to (Mariska, 2024) The new MSME criteria are regulated in Chapter 35 to Chapter 36 of the MSME Regulation. On these regulations, MSMEs are categorized based on the criteria of business capital or annual sales revenue. According to The business capital criteria are used for the establishment or registration of MSME activities established after the PP UMKM comes into effect. The capital criteria consist of : Micro

Enterprises have a business capital of up to a maximum of Rp1,000,000,000.00 (one billion rupiah) excluding the land and building of the business premises.

Small Enterprises have a business capital of more than Rp1,000,000,000.00 (one billion rupiah) up to a maximum of Rp5,000,000,000.00 (five billion rupiah) excluding land and buildings of the business premises. Medium Enterprises have a business capital of more than Rp5,000,000,000.00 (five billion rupiah) up to a maximum of Rp10,000,000,000.00 (ten billion rupiah) excluding land and buildings of the business premises. Meanwhile, for MSMEs that have been established before the MSME Regulation came into effect, the grouping of MSMEs is based on the criteria of annual sales results. The annual sales result criteria consist of : Micro Enterprises have annual sales up to a maximum of Rp2,000,000,000.00 (two billion rupiah). Small Enterprises having annual sales of more than IDR2,000,000,000.00 (two billion rupiah) up to a maximum of IDR15,000,000,000.00 (fifteen billion rupiah), Medium Enterprises have annual sales of more than Rp15,000,000,000.00 (fifteen billion rupiah) up to a maximum of Rp50,000,000,000.00 (fifty billion rupiah).

Based on (Mauliza Binti Nikmatul & Sulistyawati Eka, 2021) The step to win the competition is to implement a digital marketing strategy that is right on target both in terms of quality, price, and competitiveness of the products it produces. It means that there must be a strategy implemented in digital marketing so that it is optimal. According to (Yusuf, 2023) that an effective marketing strategy should include five core components, including : Scope refers to critical strategic reach, Goals and objectives involve determining the expected level of achievement based on various dimensions of work, Allocation of resources, Identify sustainable competitive advantages, Synergy between business, product market.

According to (Apristi Yani Rahayu & Musdholifah, 2017) Business growth is the company's ability to increase the size of a company. It can be interpreted that the increase of a company will be seen from whether the business can achieve long-term goals and strengthen its competitive position in the industry. Business sustainability in micro, small, and medium enterprises (MSMEs) can be assessed by the ability of entrepreneurs to innovate, manage their workforce and customers, and recoup the initial capital invested. This indicates that MSMEs are focused on growth and capable of recognizing opportunities for ongoing sustainable innovation (Melia Kusuma et al., 2021). Where this shows that the company has an orientation to develop and see opportunities for continuous innovation.

According to (Haerunisa Haya, 2021) Sustainability in general context means how businesses meet the needs of today's consumers while empowering society and preserving the environment. Based on (Wardana & Mukharomah, 2023) Business sustainability is a business that ensures that all its activities and production processes consider social conditions (people) and environment (planet), while still making a profit. A business must provide economic returns for its sustainability and how these returns can be contributed to empowerment can be contributed to the empowerment of the community and the environment. By creating excellence, the company will be able to survive and even develop in a more advanced direction. With excellence, the business will be able to maintain sustainability towards a more prosperous future. The ability to compete with excellence part of the company's way to reach the final target, which is sustainable and oriented towards a lot of profit.

Based on (Ayu et al., 2020) However, in reality, MSMEs often prioritize short-term aspects when making business decisions, as evidenced by the lack of development of sustainable innovative concepts and inconsistent and unsustainable core business activities. As a result, it can be said that many umkm are too hasty in opening their businesses and do not think about business sustainability first so that the business does not last long and is inconsistent. MSMEs in the creative industry tend to have a short-term orientation in making decisions in their business. This can be seen from the

absence of the concept of sustainable innovation concept and inconsistent core business activities (Aribawa, 2016). In the end, the long-term performance development of MSMEs engaged in the creative industry tends to be stagnant and not well directed.

According to the explanation (Novitasari, 2022) several problems faced and influencing the development and sustainability of MSMEs include capital issues, human resources, marketing, product development, and a general lack of understanding about digital marketing. This explains that the role of digital marketing is one of the important factors to understand so that it can be a support in developing the sustainability of MSMEs.

Digital marketing is a form of marketing that utilizes electronic devices and the internet to reach consumers, this definition includes all marketing efforts that use digital devices such as computers, cell phones, tablets, and other digital media to deliver marketing messages (Hadi et al., 2021a). According to (Husni Awali & Farida Rohmah, 2020) e-marketing is the use of information technology in a process to create, communicate and deliver value to customers. Many new MSMEs have sprung up but have not implemented digital marketing properly as a way to promote the goods or services offered. According to (Salma Az-Zahra, 2021) Most MSMEs promote their products in a way that is undirected, spontaneous, flexible, and without careful planning, resulting in MSMEs often failing and even having difficulty competing in the market. This means that full attention is still needed to the lack of awareness and understanding of the public or entrepreneurs in fully utilizing digital marketing effectively as a tool to develop the best business. If public incomprehension continues, it can hinder the sustainability of the MSMEs, which results in not achieving MSMEs sustainability.

Based on (Silviana Batubara et al., 2022) explains that the accuracy in the selection of media selection in accordance with technological developments, in accordance with trends in consumer behavior in electronic media, in itself provides an opinion that raises considerations for other potential consumers to make purchases. One way that MSME owners can implement this is by optimizing digital marketing, especially in the sectors of social media marketing, online advertising, video marketing, search engine marketing, and website management.

According to (Susanti, 2020) However, digital marketing is not about understanding the underlying technology underlying technology, it's about understanding people, how they use that technology, and how to leverage the technology to engage with them more effectively, and should be driven more by the quality of communication rather than its quantity. Based on (Hadi et al., 2021b) Utilizing social media for digital marketing is easier to learn than building a website that requires specialized skills. This can stimulate the development of entrepreneurship and the sustainability of MSMEs.

On the other side, the government as a regulator plays an important role in helping MSME activities as well as the national economy. The role of the government as a regulator is to establish regulations or decisions that make it easier for MSMEs to develop their businesses and maintain a conducive business environment (Anggraeni et al., 2021). One form of government attention in policy making is the existence of tax incentives, especially for MSMEs. According to (Nur et al., 2021) In general, tax incentives can be defined as facilities provided by the government for certain individuals or organizations, with the aim of facilitating tax affairs and encouraging taxpayer compliance in fulfilling their obligations. Based on (Sari & Fakhurozi, 2024) Offering tax incentives to MSME business owners, are to lower taxation, promote investment, boost competitiveness, and expand market access or sales, boost market access or sales. The government's goal of providing MSMEs tax incentives is only to help MSMEs entrepreneurs to adapt and be stimulated to increase their business productivity (Sari & Tambunan, 2022) The product of MSME tax incentives is Final Income Tax of 0.5%, is one of the significant forms of support from the Indonesian government specifically designed to

assist MSMEs in easing their tax burden. This incentive has been in effect since 2018 based on Government Regulation No. 23/2018, which regulates the final income tax rate of 0.5% of turnover for MSMEs with a maximum turnover of IDR4.8 billion per year. The purpose of implementing this rate is to provide tax relief to MSMEs, so that they can focus more on business development and increasing competitiveness. With tax incentives, MSMEs can reduce the financial burden they face, leaving them with more funds to invest in increased production capacity, product innovation, and market expansion (Suwondo et al., 2022)

2. RESEARCH METHOD

The research method used is quantitative, with multiple regression analysis. The population for this research were 104 MSMEs in Indonesia. For data collection techniques using simple random sampling techniques. Data collection used in this research was carried out using a questionnaire distributed with google form, which includes digital marketing, MSMEs tax incentives and MSMEs sustainability by questionnaires using a Likert scale and data processing using SPSS. This research instrument test includes validity test and reliability test. The research also included multiple linear regression, which involves a commonly used equation: $Y = a + b_1 \times 1 + b_2 \times 2 + \dots + b_n \times n$ (Alemita Br Tarigan et al., 2023) This general equation will be described in detail :

$$APon = \alpha_0 + \beta_1 DMon + \beta_2 MTIon + e$$

Information :

APon : MSMEs sustainability

α_0 : Konstanta.

β_1, β_2 : Regression Coefficient

DMon : Digital Marketing

MTIon : MSMEs tax incentives

e : error

To test the classical assumptions, the normality test, multicollinearity test and heteroscedasticity test are used. To test the feasibility of the model includes the partial test, simultaneous test and Coefficient of Determination test. Testing the validity of the questionnaire was carried out using the Pearson Product Moment technique, while the reliability test was carried out using the Alpha Chronbach technique.

2.1 Hypothesis Development

a. The Effect of Digital Marketing on MSMEs Sustainability

In an era where almost all activities depend on technology and the internet, it has changed many aspects including business. Currently, marketing uses a lot of digital media which is more effective and efficient and reaches more people. In doing digital marketing, MSME players are required to always learn and think openly about technology that is increasingly developing. Of course, digital marketing also considers using suitable media and the right way of communication tailored to the selected market segment or share. So that marketing will be more effective and not mistargeted (Hendrawan et al., 2019).

Based on the previous research (Laura Hardilawati, 2020) prove that Digital marketing has a positive impact on MSMEs sustainability. Based on this explanation, the first hypothesis developed in this research is :

H_1 : Digital marketing have a significant effect on the sustainability of MSMEs

b. The Effect of MSMEs Tax Incentives on MSMEs Sustainability

The Providing of Tax Incentives is a form of stimulus provided by the government to MSMEs so that more and more MSMEs are present and participate so that later it will have a positive impact on economic growth. The MSMEs tax incentive helps umkm actors in reducing operational costs because they do not need to pay final income tax costs. The final income tax that MSMEs are liable for is borne by the government and that helps in reducing the amount of expenditure required. If MSMEs can take advantage of the opportunity to provide MSME tax incentives properly, it is hoped that MSME operational activities will run smoothly and be able to maintain business continuity. The greater the tax incentives provided by the government to MSMEs, the wider the opportunity for MSMEs to maintain their business continuity. According to (Riyanti, Krismonika, et al., 2022) MSME owners are encouraged to be able to take advantage of the DTP Final Income tax incentive, the more MSMEs that utilize the tax incentive, the more MSMEs are expected to expand their business.

The results of research (Riyanti, Ati Nur Aini, et al., 2022) prove that tax incentives have a positive effect on the sustainability of MSME. Based on this explanation, the second hypothesis developed in this research is :

H₂ : Tax incentives have a significant effect on the sustainability of MSMEs

c. The Effect of Digital Marketing and MSMEs Tax Incentives on MSMEs Sustainability

Based on the previous explanation, it can be concluded that digital marketing affects MSMEs Sustainability, while MSMEs Tax Incentives also affect MSMEs Sustainability. Previous statements have also been supported by previous research findings. Research by (Laura Hardilawati, 2020) indicate the effect of Digital Marketing and (Riyanti, Ati Nur Aini, et al., 2022) the focused on MSMEs Tax Incentives is assumed to affect the sustainability of MSMEs ; Therefore researchers can write a hypothesis : H₃ : There is a significant effect between Digital Marketing and MSMEs Tax Incentives on MSMEs Sustainability.

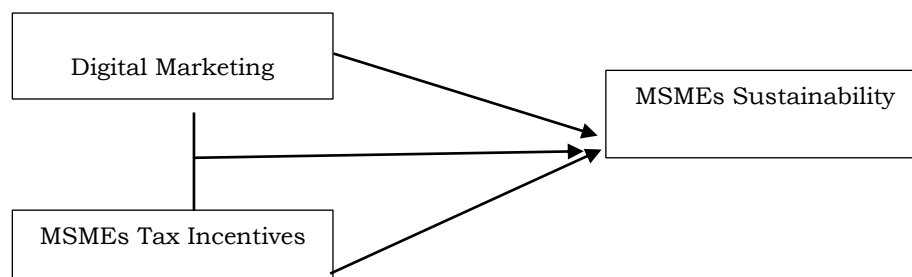


Figure 1. Research Concept Framework

3. RESULTS AND DISCUSSIONS CONCLUSION

3.1 Validity Test

In the validity test, research instrument can be said to be valid if $r \text{ count} > r \text{ table}$ with $\alpha = 0.05$ (5%) and if $r \text{ count} < r \text{ table}$ then the instrument can be said invalid.

Table 1. Validity test of Digital Marketing

Question	r count	r table	Information
Digital Marketing 1	0,320	0.1927	Valid
Digital Marketing 2	0,415	0.1927	Valid
Digital Marketing 3	0,394	0.1927	Valid
Digital Marketing 4	0,318	0.1927	Valid

Digital Marketing 5	0,469	0.1927	Valid
Digital Marketing 6	0,383	0.1927	Valid
Digital Marketing 7	0,361	0.1927	Valid
Digital Marketing 8	0,512	0.1927	Valid
Digital Marketing 9	0,348	0.1927	Valid
Digital Marketing 10	0,369	0.1927	Valid
Digital Marketing 11	0,396	0.1927	Valid
Digital Marketing 12	0,434	0.1927	Valid
Digital Marketing 13	0,385	0.1927	Valid
Digital Marketing 14	0,411	0.1927	Valid
Digital Marketing 15	0,383	0.1927	Valid
Digital Marketing 16	0,378	0.1927	Valid
Digital Marketing 17	0,321	0.1927	Valid
Digital Marketing 18	0,484	0.1927	Valid
Digital Marketing 19	0,314	0.1927	Valid
Digital Marketing 20	0,345	0.1927	Valid
Digital Marketing 21	0,270	0.1927	Valid
Digital Marketing 22	0,358	0.1927	Valid
Digital Marketing 23	0,417	0.1927	Valid
Digital Marketing 24	0,423	0.1927	Valid
Digital Marketing 25	0,426	0.1927	Valid

From the results of the table it can be explained a value of 0.1927 which is compared with the calculated r, it can be seen that the calculated r is greater than the r table. Which means that it can be stated that the Digital Marketing instrument is valid

Table 2. MSMEs Tax Incentives validity test

Question	r count	r table	Information
MSMEs Tax Incentives 1	0,325	0.1927	Valid
MSMEs Tax Incentives 2	0,506	0.1927	Valid
MSMEs Tax Incentives 3	0,555	0.1927	Valid
MSMEs Tax Incentives 4	0,435	0.1927	Valid
MSMEs Tax Incentives 5	0,319	0.1927	Valid
MSMEs Tax Incentives 6	0,451	0.1927	Valid
MSMEs Tax Incentives 7	0,595	0.1927	Valid
MSMEs Tax Incentives 8	0,479	0.1927	Valid
MSMEs Tax Incentives 9	0,446	0.1927	Valid
MSMEs Tax Incentives 10	0,505	0.1927	Valid
MSMEs Tax Incentives 11	0,604	0.1927	Valid

From the results of the table it can be explained a value of 0.1927 which is compared with the calculated r, it can be seen that the calculated r is greater than the r table. Which means that it can be stated that the MSMEs Tax Incentives instrument is valid

Table 3. MSMEs Sustainability validity test

Question	r count	r table	Information
MSMEs Sustainability 1	0,343	0.1927	Valid
MSMEs Sustainability 2	0,537	0.1927	Valid
MSMEs Sustainability 3	0,478	0.1927	Valid
MSMEs Sustainability 4	0,463	0.1927	Valid
MSMEs Sustainability 5	0,532	0.1927	Valid
MSMEs Sustainability 6	0,278	0.1927	Valid
MSMEs Sustainability 7	0,391	0.1927	Valid
MSMEs Sustainability 8	0,418	0.1927	Valid
MSMEs Sustainability 9	0,201	0.1927	Valid
MSMEs Sustainability 10	0,370	0.1927	Valid
MSMEs Sustainability 11	0,374	0.1927	Valid
MSMEs Sustainability 12	0,339	0.1927	Valid
MSMEs Sustainability 13	0,342	0.1927	Valid
MSMEs Sustainability 14	0,280	0.1927	Valid
MSMEs Sustainability 15	0,445	0.1927	Valid
MSMEs Sustainability 16	0,384	0.1927	Valid
MSMEs Sustainability 17	0,540	0.1927	Valid

MSMEs Sustainability 18	0,417	0.1927	Valid
MSMEs Sustainability 19	0,471	0.1927	Valid
MSMEs Sustainability 20	0,334	0.1927	Valid
MSMEs Sustainability 21	0,458	0.1927	Valid
MSMEs Sustainability 22	0,269	0.1927	Valid
MSMEs Sustainability 23	0,476	0.1927	Valid
MSMEs Sustainability 24	0,397	0.1927	Valid

From the results of the table it can be explained a value of 0.1927 which is compared with the calculated r, it can be seen that the calculated r is greater than the r table. Which means that it can be stated that the MSMEs Sustainability instrument is valid

3.2 Reliability Test

The Alpha Cronbach formula analysis technique was used to test the reliability in this research. A study said to be reliable if it has Alpha Cronbach > 0.60.

Table 4 Reliability Test Results

Variable	Cronbach's Alpha	N of Items	Information
Digital Marketing	0,760	25	Reliable
MSMEs Tax Incentives	0,668	11	Reliable
MSMEs Sustainability	0,770	24	Reliable

From the table, it can be explained that the Cronbach's Alpha value > 0.60 which means that the research variables are reliable.

3.3 Normality Test

Researchers used the Kolmogroo-Smirnov test (K-S) test on the SPSS for Windows Version program 25.0. Data is said to be normal the significance value obtained from the SPSS output column one sample Kolmogorov Smirnov test is above 0.05

Tabel 5 One-Sample Kolmogorov-Smirnov Test
Unstandardized Residual

N		104
Normal Parameters ^{a,b}	Mean	-0,0673077
	Std Deviation	5,84262913
Most Extreme Differences	Absolute	0,083
	Positive	0,080
	Negative	-0,083
Kolmogorov-Smirnov Z		0,083
Asymp. Sig. (2-tailed)		0,073

a. Test distribution is Normal.

b. Calculated from data

Based on the normality test output, it is known that the significance value is $0.073 > 0.05$, so it can be concluded that the residual value is normally distributed.

3.4 Multicollinearity Test

Tabel 6 Multicollinearity Test

Variable	Tolerance	VIF
Digital Marketing	0,931	1,074
MSMEs Tax Incentives	0,931	1,074

Table 6 explains the acquisition of the value of VIF < 10 and tolerance > 0.10 for variable. Digital Marketing Variable (X1) with a VIF value of $1.074 < 10$ and tolerance worth $0.931 > 0.10$. MSMEs Tax Incentives (X2) with a VIF value of $1.074 < 10$ and a tolerance of $0.931 > 0.10$. Thus, it can be stated that there is no multicollinearity.

3.5 Heteroskedasticity Test

The purpose of the heteroscedasticity test is to determine whether there is variance inequality between the residuals of different observations in the regression model. It is referred to as homoscedasticity if the variance of the residual from one observation to the next is constant, and heteroscedasticity if it differs. One of the things that makes basic linear regression models ineffective and erroneous is heteroskedasticity, which also makes it difficult to estimate regression parameters (coefficients) using the maximum likelihood method. The dots in this study are dispersed about the number 0, with some falling below and others rising above. Because the distribution of the data points is not patterned, it may be concluded that there is no heteroscedasticity issue.

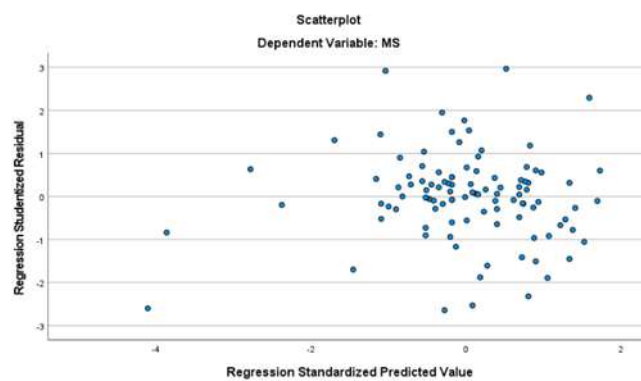


Figure 2 Heteroskedasticity test

3.6 Multiple Linear Regression Test

Table 7. Multiple Linear Regression Test Results

Model	B	Std.Error
(Constant)	32,490	10,233
Digital Marketing	0,364	0,086
MSMEs tax incentives	0,646	0,163

From table 6, we get the regression equation $Y = a + b_1X_1 + b_2X_2 = 32,490 + 0.364X_1 + 0.646X_2$. It can be seen that MSMEs tax incentives has the greatest influence, namely 0,646 compared to Digital Marketing which is worth 0,364

3.7 Coefficient of Determination Test (R²)

The coefficient of determination is between 0 and 1. A small value (R²) means that the independent variables in explaining the variation in the dependent variable are very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation in the dependent variable. In this study, the results of the coefficient of determination (R²) test can be seen as follows :

Table 8. Determination Coefficient Test

Model	R	R Square	Adjust R Square	Std. Error of the Estimate
1	0,557 ^a	0,311	0,297	0,573289

From the output above, the Adjusted R Square (Coefficient of Determination) value is 0.297, which means that the variation in the dependent variable (Y) is influenced by the variation in the independent variable (X) by 29,7%, the rest is influenced by other variables besides this research model.

3.8 Partial Test (T Test)

To test the effect of the independent variables partially on the dependent variable, the t test is used. T test can be seen in the table as follows:

Table 9. Partial test

Variable t	t	Sig
Digital Marketing	4,232	0,001
MSMEs tax incentives	3,958	0,001

The partial test used in this research uses a significance level of 5%. In the Partial Test table, the results obtained show that t count of Digital Marketing is $4.232 > 1,983$ and the sig value is $0.001 < 0.05$, it can be conclude that digital marketing variable has an influence MSMEs sustainability. If t count MSMEs tax incentives is $3,958 > 1,983$ and the sig value is $0.001 < 0.05$, it can be conclude that the MSMEs tax incentives variable has an influence on MSMEs sustainability.

3.9 Simultaneous Test (F Test)

To test the effect of independent variables simultaneously on the dependent variable used F test as follows:

Table 10. Simultaneous Test

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	1495,143	2	747,572	22,746	0,001
Residual	3319,472	101	32,866		
Total	4814,615	103			

Based on the output above, it is known that the Sig. value for the effect of X1 and X2 simultaneously on Y is $0.001 < 0.05$ and the value of f count $22.746 > 3,09$ so it can be concluded that H3 is accepted, which means that there is a simultaneous influence of X1 and X2 on Y.

4. CONCLUSION

From the results it can be concluded the analysis that digital marketing partially affects the sustainability of MSMEs. MSMEs tax incentives also affect the sustainability of MSMEs. Using good digital marketing will affect the sustainability of the MSMEs, so the MSME can survive in the long term and be sustainable for its business. MSME tax incentives also affect the MSMEs sustainability. Entrepreneurs who are new in their business are helped to maintain their business by the presence of MSMEs tax incentives and help the MSMEs to implement business sustainability. On other side it's also stimulate other people to start new MSMEs and encourage other people to want to participate because of the MSMEs tax incentives. The implication of this research is that digital marketing and umkm tax incentives have an impact both partially and simultaneously on the sustainability of umkm. The limitations of this study only explain digital marketing and MSMEs tax incentives affect the sustainability of MSMEs in terms of 104 MSMEs as respondents. This study focused on specific variables and did not consider other possibly relevant variables that could have influenced the results. Based on research findings and research limitations with the variables used for further research, Consider other variables that may affect the results to gain a fuller understanding of the phenomenon under study. researchers can use other indicators such as financial literacy, leadership and level of education.

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