



Analysis of the Effectiveness and Efficiency of the Sales Budget as a Revenue Control Tool at the Rose Collection Palu Boutique

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ABSTRACT

This study aims to analyze the effectiveness of the sales budget and the efficiency of operational costs as an instrument of revenue control at the Rose Collection Palu Boutique. The main problem studied is focused on the variance between the budget target and financial realization that risks the stability of cash flow. The variables studied include revenue effectiveness and operational cost efficiency. The research methodology used is quantitative descriptive with variance analysis techniques to dissect financial performance systematically. Financial statement data is collected, tabulated into comparative tables, and calculated using management accounting ratios to provide accurate interpretation of financial conditions. The results of the study show that Rose Collection Palu Boutique has applied the principles of sound management accounting with a revenue effectiveness ratio of 96% (effective category) and a cost efficiency ratio of 80.4% (efficient category). This finding confirms that even though the revenue target is not fully achieved, the surplus from cost savings is able to cover the shortfall so that financial performance in the *net bottom line* is maintained. The managerial implications show that the budget has functioned optimally as a performance driver as well as a cost control tool. This research contributes to boutique owners in preparing more precise financial planning and becomes a scientific reference for the development of management accounting studies in the MSME sector in Central Sulawesi.

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1. INTRODUCTION

The creative industry sector, especially the clothing retail or boutique business, plays a vital role in strengthening the people's economy, especially because this industry is massively influenced by lifestyle changes and increasing aesthetic awareness of the community (Miradji et al., 2024). The ever-changing dynamics of fashion along with shifting consumer tastes require boutique business actors to focus not only on product aesthetics, but also on the sharpness of financial management strategies. Increasingly competitive competition, both from fellow physical boutiques and the invasion of online shopping platforms, creates great pressure for local management to maintain their market share. The existence of boutiques in Palu has now gone beyond just a place to meet clothing needs, but has transformed into a lifestyle center that reflects the social status of the community, so every business step taken must have a solid planning foundation so as not to be crushed by very fast and unexpected trend changes.

Financial management in the clothing retail sector in Palu City is currently facing a major challenge in balancing the turnover acquisition target with controlling the increasing operational expenses. Most business actors are still trapped in a conventional managerial pattern that only attaches importance to the continuity of cash flow without conducting an in-depth evaluation of each budget item issued. In fact, acuity in analyzing performance achievements greatly determines the bargaining position of the business in the

midst of competitive market competition. This phenomenon is in line with the reality in the field where Financial management often still focuses on administrative aspects without paying attention to the aspects of effectiveness (whether the program is successful as intended) and efficiency (whether funds are used optimally without waste) (Lewar et al., 2023). Theoretically, efficiency itself is a measure of the comparison between the inputs used and the output produced to achieve maximum results at the minimum possible cost (Horngren, 2008). Therefore, for Rose Collection Palu Boutique, the implementation of a budget that is not only orderly in terms of recording but also superior in performance is the main key in realizing long-term income stability.

Budget is the most basic and crucial managerial instrument because it acts as a bridge between the company's strategic vision and technical operational reality. A budget is basically a written plan of organizational activities that is expressed quantitatively in monetary units for a certain period of time (Lewar et al., 2025). As a planning for the company's operational activities (Nasruddin, 2023), the budget functions as a formal guideline in decision-making, planning, and control of organizational activities (Mardiasmo, 2022). This instrument is not just a collection of estimates that are compiled administratively, but a managerial commitment to optimally allocate resources to achieve certain goals within a predetermined period of time. The implementation of the operational budget plays a vital role in optimizing the efficiency and effectiveness of the organization, especially in formulating expense allocation and establishing strategic policies such as precise selling price determination through the integration of total production costs and the volume of units produced (Nasruddin, 2023). This is because the budget includes thorough financial and operational planning to obtain and use funds efficiently and effectively in a given period (Ja'o et al., 2023). The presence of a budget in the organizational structure of Boutique Rose Collection Palu provides clear boundaries regarding operational authority, so that each work unit has a guide that is aligned with the company's big targets. The use of a disciplined budget ultimately serves as a motivational tool for employees and management to work more measurably, where each achievement will be directly compared with the parameters that have been agreed upon at the beginning of the fiscal period to create a strong culture of accountability within the organization.

The central focus in the entire operational budgeting process always boils down to the sales budget, considering that this post is the main entrance for cash inflows that will sustain all of the company's activities. The sales budget is an articles of association that are prepared before other budgets, including the plan for quality, quantity, price, to the place and time of sale (Pardede et al., 2024). The sales budget sets a quantitative target regarding the volume of products that must be marketed and the nominal value of revenue that is expected to be achieved through these trading activities. The determination of the target in the sales budget at the Rose Collection Palu Boutique should not be done based on mere intuition, but must consider various variables such as stock capacity, price competitiveness, and analysis of fashion market trends in the Central Sulawesi region in general. Errors in projecting sales figures can be fatal, where a target that is too high will burden operational costs without being offset by sufficient income, while a target that is too low will cause a loss of market opportunities that should be used for business expansion.

The effectiveness of the sales budget is the main parameter in assessing the professionalism and responsibility of the sales management function in an organization. This measurement is carried out by comparing the targets announced in the budget document to the realization of revenue recorded at the end of the period, where the achievement of the target serves as a measure of the company's performance and success in a certain period of time (Muslim et al., 2024). Conceptually, effectiveness describes the degree of alignment between the actual work and the pre-established plan (Suhada et al., 2022). Effectiveness is also an evaluation parameter to measure the quality of work implementation, where an action is considered effective if it is able to achieve results in accordance with the initial planning both in terms of cost, time, and quality (Wahyudinarti et al., 2024). The high level of effectiveness reflects the ability to forecast accurately, given that the main focus is on achieving the desired end result regardless of the amount of resource use (Setyowati, 2022). Therefore, a thorough evaluation of the revenue control system is absolutely necessary, considering that its effectiveness itself is a reflection of the management's ability to reach the goals that have been set through strict coordination and supervision of every operational activity (Narafin, 2017 in Muslim et al., 2024).

Revenue control is an integral part of the supervisory function to ensure that the potential income is realized to the maximum. In the operations of the Rose Collection Palu Boutique, the budget functions as a radar that detects deviations or variances between expectations and reality. It is closely related to efficiency, where resources including funds must be used optimally to produce certain outputs (Lewar et al., 2025). The ability to achieve goals to the maximum through the optimization of resources, costs, time, and labor to a minimum will prevent companies from wasting (Sangapan et al., 2022). Without an integrated control system, management will have difficulty identifying the source of problems when revenue declines, so the role of the budget as a control tool becomes crucial.

The characteristics of the fashion retail market in Palu City have a unique sociocultural nature where the sales cycle is greatly influenced by religious holidays and cultural events. Consumer behavior now also

tends to rely on digital platforms and social media to make purchases (Lahabu et al., 2024). This condition requires Boutique Rose Collection Palu to have a flexible budget to anticipate extreme seasonal fluctuations and logistical constraints in the distribution of goods. Field realities show that there is a significant difference or variance between the revenue target and the monthly realization. This gap indicates that the revenue control mechanism has not been effective, which if not analyzed immediately will risk the health of cash flow and the financial stability of the boutique in the long term.

This research is presented to dissect and analyze in depth the effectiveness of the sales budget at the Palu Rose Collection Boutique through a quantitative descriptive approach. The analysis is carried out by describing each component of budget data and realization using an objective effectiveness ratio. The results of this study are expected to make a real contribution to boutique owners in improving their budgeting system, as well as becoming a scientific reference for the development of management accounting studies in the MSME sector in the Central Sulawesi region.

2. RESEARCH METHODS

The data analysis in this study uses a quantitative descriptive method to comprehensively and systematically dissect the financial performance of the Palu Rose Collection Boutique. The first step is to collect all relevant financial statement data, then tabulate the budget and realization data into a structured comparative table. This tabulation process functions as an instrument to identify the *variance* that arises between the financial projections that have been set at the beginning of the period and the economic facts that occur in the field. The researcher then calculates management accounting ratios to measure the extent of the accuracy of the planning made by the boutique owner when compared to the reality of daily transactions recorded in accounting records.

This analysis focuses in-depth on two main aspects that are the pillars of the financial health of the business, namely revenue effectiveness and operational cost efficiency. Effectiveness assessment is used to see the success of achieving sales targets as an indicator of whether the marketing strategy and pricing carried out have achieved the desired goals. On the other hand, efficiency assessment is applied to measure the level of resource use savings and management's ability to reduce expenses without reducing the operational quality of the boutique. The use of these two ratios allows the researcher to map managerial performance objectively, where the results of the percentage calculation will later be validated using standard performance assessment criteria to provide an accurate interpretation of the financial condition of the Palu Rose Collection Boutique.

All the results of the data comparison are then further analyzed using variance analysis techniques to determine the nature of each deviation found. In this context, the researcher does not only stop at mathematical numbers, but also tries to provide a logical explanation of the causes of the discrepancy, both *favorable* and *unfavorable*. Through this approach, the budget is not only seen as a passive document, but also as an active control tool that is able to detect weaknesses in the revenue control system. The final stage of this analysis procedure is to draw valid conclusions that can be used by boutique management as a basis for improving the budgeting process and strategic decision-making in the future.

Data Analysis Formula

1. Revenue Effectiveness Ratio

(Used to measure the success of achieving turnover targets) Effectiveness Ratio = $(\text{Realization Revenue} / \text{Sales Estimate}) \times 100\%$

2. Cost Efficiency Ratio (Used to measure the rate of expenditure savings) Ratio

Efficiency = $(\text{Cost Realization} / \text{Cost Budget}) \times 100\%$

3. Variance Analysis (Used to see nominal deviation) Income Difference

= Revenue Realization - Revenue Budget. Cost Difference = Cost Budget - Cost Realization

3. RESULTS AND DISCUSSION

Description of the Research Object of Boutique Rose Collection Palu

Rose Collection Boutique is one of the fashion retail business entities operating in the center of commercial activity in Palu City, precisely located on Jalan Abdurahman Saleh. Established in June 2025, this boutique comes as part of the growth of the creative economy sector in Central Sulawesi, with a main focus on providing women's fashion that keeps up with the latest fashion trends. As a lifestyle center, Rose Collection curates a wide range of clothing collections designed to meet modern women's aesthetic preferences, ranging from casual wear to formal clothing that is adaptive to the tastes of the local market.

In the midst of increasingly competitive retail market competition in Palu City, Rose Collection Boutique distinguishes itself through consistency in updating product inventory in accordance with today's fashion dynamics. The presence of this boutique not only aims to meet the clothing needs of the community, but also is a representation of the transformation of consumer behavior who are increasingly aware of the

quality and actuality of design. Given its status as a growing business since mid-2025, Rose Collection's management focuses on strengthening the foundation of operational planning and financial strategy to deal with market fluctuations and ensure business sustainability amid the proliferation of similar business units in the region.

Research Data

The presentation of data from the research results at the Rose Collection Palu Boutique began with the identification process of the company's managerial report which contains a work plan in the form of numbers or known as a budget, as well as a realization report that reflects the actual economic events in the field. This data is primary data obtained directly from the boutique's finance department during the observation period. In the context of management accounting, the comparison between targets and facts is not just an administrative routine, but an evaluative instrument to see the extent to which the vision of the boutique owner is translated into real financial performance. The city of Palu as a research location provides a unique sociocultural background, where the movement of these figures is greatly influenced by the purchasing power of the local community and fashion trends that enter the Central Sulawesi region.

Table 1. Comparative Analysis of Budget and Realization of Revenue and Operational Costs at Palu Rose Collection Boutique

Yes	Financial Components	Budget (Rp)	Realization (Rp)	Difference (Rp)	Ratio (%)	Remarks
I	Income					
	Business Income	150.000.000	144.000.00	6.000.000	96%	Effective
II	Production					
	Rent a Shophouse	20.000.000	14.000.000	6.000.000	70%	Efficient
	Labor Costs	100.000.000	90.000.000	10.000.000	90%	Quite Efficient
	Electricity Costs	10.000.000	7.200.000	2.800.000	72%	Efficient
	Internet Fees	2.000.000	1.800.000	200.000	90%	Quite Efficient
	Transportation Costs	6.000.000	4.200.000	1.800.000	70%	Efficient
	Equipment Cost	10.000.000	4.700.000	5.300.000	47%	Highly Efficient
	Unexpected Costs	5.000.000	1.200.000	3.800.000	24%	Highly Efficient
	Total Cost	153.000.000	123.000.000	29.000.000	80%	Efficient

Data Source : Primary Data Processed (2026)

In-Depth Analysis of Sales Budget Effectiveness

The assessment of the effectiveness of the sales budget was carried out by dissecting the extent to which the revenue target of Rp150,000,000 was able to be achieved by Boutique Rose Collection Palu. Based on the data presented, the realization of revenue reached Rp144,000,000, which resulted in an effectiveness ratio of 96%. Theoretically, this figure puts the revenue performance of Boutique Rose Collection in the Effective category. Although there is a difference of less than Rp6,000,000 which is *unfavorable variance*, the achievement of 96% indicates that the management has made *forecasting* that is very close to the actual market conditions. The unachieved 4% difference can be interpreted as unexpected market dynamics, such as the emergence of new competitors or a shift in people's spending interest to more massive digital platforms.

This effectiveness reflects that the sales budget at Rose Collection Palu Boutique has served as a reliable navigation tool. Management does not set targets originally, but is based on inventory capacity and analysis of seasonal trends in Palu City. In the management accounting review, an achievement above 90% shows that the revenue control system has worked well, where the sales team is able to maintain a marketing rhythm even though the target has not been met perfectly. This is an important basis for boutique owners to evaluate promotional strategies or price adjustments in the future period so that the difference of IDR 6,000,000 can be converted into real profit.

Comprehensive Analysis of Operational Cost Efficiency

The cost efficiency analysis provides an overview of managerial intelligence in managing limited resources. The total expenditure budget of IDR 153,000,000 was only realized at IDR 123,100,000. The cumulative efficiency ratio of 80.4% gave the title of Efficient to the Palu Rose Collection Boutique. In the

retail business, the success of reducing costs up to 20% below budget without disrupting operational stability is a significant managerial achievement. This total savings of IDR 29,900,000 directly improves the company's liquidity position, providing additional "breathing" for cash flow to be allocated to future stock investments.

Fixed Cost Analysis: Rent Premises and Labor

The cost of renting a place shows an efficiency ratio of 70%, a figure that is quite surprising for a cost post that is usually fixed. The realization of IDR 14,000,000 from the budget of IDR 20,000,000 is most likely due to the successful renegotiation of the lease contract or the sharing of the rental burden with a third party for certain areas of the boutique. Efficiency in this sector is crucial because the rental expense is the cost of *sunk costs* that must be paid regardless of the size of the sale.

In the labor cost sector, the realization reached IDR 90,000,000 from the ceiling of IDR 100,000,000. The 90% ratio categorized as Quite Efficient shows that the Palu Rose Collection Boutique is able to manage the productivity of its employees optimally. The difference of IDR 10,000,000 indicates that the management has succeeded in controlling overtime hours or the existence of efficiency in the organizational structure without reducing the quality of service to customers. An efficient but effective workforce is the biggest asset for boutiques in Palu in maintaining consumer satisfaction while reducing monthly fixed expenses.

Utility Cost Evaluation: Electricity, Internet, and Transportation

Utility costs are often a point of financial leakage if not managed tightly. At Rose Collection Boutique, electricity costs are realized at IDR 7,200,000 out of a budget of IDR 10,000,000 (72% - Efficient). This reflects the existence of internal policies regarding energy savings, such as regulating the use of air conditioning (AC) and lighting that are only focused on peak operating hours. On the other hand, internet fees show a ratio of 90% (Quite Efficient), which is reasonable considering that boutiques today rely heavily on data connections for marketing via social media and online cashier systems.

Transportation costs, realized by 70% indicate efficiency in supply chain management. Rose Collection Palu Boutique may succeed in consolidating the delivery of goods from suppliers outside the city or choosing couriers with a more economical price scheme. Savings in transportation greatly affect the profit margin of the product, because every rupiah saved on logistics costs indirectly reduces the cost of goods sold in the eyes of the management.

This research proves that Boutique Rose Collection Palu has successfully implemented a sales budget as a resilient revenue control instrument. The results of the study show that the sales budget is in the effective category with an achievement ratio of 96%, which shows a high level of forecasting accuracy. This is in line with the concept that effectiveness is a condition that refers to the benchmark of something that has been estimated to be made to be achieved well, where the more planning is achieved, the more effective the activities carried out (Febriyanti et al., 2023). This achievement indicates the success of the business both textually and contextually in achieving the targets that have been set.

On the other hand, the cumulative cost efficiency ratio of 80.4% reflects managerial discipline in managing operational resources optimally. From an organizational perspective, a unit is considered efficient if the output achieved is actually proportional to the expected output (Gultom et al., 2024). These findings are in line with research (Muslim et al., 2024) which confirms that budget effectiveness is the main parameter of management's success in executing marketing strategies. The relationship between these two variables creates a condition in which the surplus of cost savings is able to cover the negative variance in revenue, a phenomenon that is consistent with Nasruddin's findings (Nasruddin, 2023) that the operational budget plays a vital role in optimizing organizational efficiency through precise load allocation. Overall, the integration between the effectiveness of turnover and load efficiency confirms that the budget at the Palu Rose Collection Boutique has functioned optimally as a managerial radar to detect irregularities early as well as the main foundation for business sustainability in the Central Sulawesi fashion industry.

Equipment Cost Analysis and Unexpected Funds

The most prominent findings in this study were efficiency in equipment costs (47%) and unexpected costs (24%), both of which were in the Highly Efficient category. The use of boutique equipment that only cost IDR 4,700,000 out of IDR 10,000,000 shows that management is very meticulous in recycling or reusing decoration and packaging materials that are still feasible. This is a concrete step from *green accounting* that also has an impact on cost efficiency.

The unexpected cost that was only absorbed by IDR 1,200,000 from the ceiling of IDR 5,000,000 proves that during the research period, the Palu Rose Collection Boutique was in a very stable operational condition with minimal technical problems. This unused unexpected budget should not be considered as idle funds, but rather as evidence of the success of preventive management in taking care of the company's assets so that there is no sudden damage that requires major repair costs.

Synergy of Effectiveness and Efficiency as a Control Tool

The results of this study confirm that Rose Collection Palu Boutique has applied the principles of sound management accounting. The relationship between revenue effectiveness (96%) and cost efficiency

(80.4%) creates a resilient financial structure. Although revenue does not reach the target of 100%, the surplus resulting from cost savings of Rp29,900,000 is much greater than the revenue shortfall of only Rp6,000,000. This means that in net *bottom line*, this boutique actually recorded better financial performance than originally planned.

The managerial implication of these findings is that the budget at Rose Collection Boutique Palu has performed a dual role: as a performance driver (for revenue) and as a controlling brake (for costs). The dominant *favorable variance* at the expense post is strong evidence that the internal control system has been internalized in daily operational behavior. Boutique owners can use the results of this analysis to formulate a budget for the next period more precisely, shifting the focus to increasing market penetration to close the revenue effectiveness gap, while maintaining the cost-efficiency discipline that is already working very well. Revenue control supported by an accurate sales budget ultimately becomes the foundation for Rose Collection Palu Boutique to continue to grow sustainably in the fashion industry in Central Sulawesi.

4. CONCLUSION

The conclusion of this study shows that Rose Collection Palu Boutique has applied the principles of sound management accounting through a strong synergy between revenue effectiveness and cost efficiency. Quantitatively, the sales budget is considered to be in the effective category with an achievement ratio of 96%, which proves that management has accurate forecasting acuity and is able to adapt to the dynamics of the fashion market even though there is a difference of less than 4%. This performance is strengthened by a very impressive level of operational cost efficiency, where the company is able to make savings with an cumulative efficiency ratio of 80.4% through strict control over fixed cost items, utilities, and unexpected funds. This advantage in terms of cost efficiency has proven to be able to cover the gap in the non-achievement of revenue targets, so that overall, the boutique recorded a more liquid and resilient financial position than originally planned. Thus, the budget at the Palu Rose Collection Boutique has carried out its dual role optimally as a performance booster as well as an instrument of internal control that is crucial for business sustainability in the future.

5. SUGGESTION

Based on the results of the study, Rose Collection Palu Boutique is advised to continue to maintain the discipline of cost efficiency that has been running very well, while increasing innovation in digital marketing strategies and customer loyalty programs to close the revenue effectiveness gap of 4% that has not been achieved. Optimization of the sales forecasting system also needs to be done by taking into account dynamic external variables so that the target for the upcoming period becomes more precise. However, this study has limitations in the scope of data that only focuses on one specific budget period and the use of quantitative descriptive methods that have not explored qualitative variables in depth. Therefore, the next researcher is expected to expand the scope of research by using a longer data period (*time series*) and integrating qualitative methods to dissect external variables such as customer satisfaction levels, brand loyalty, and the psychological influence of fashion trends on people's purchasing decisions in Palu City more comprehensively.

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