

# Value Chain Analysis for Decision Making to Export Coffee Products in the Ihya'us Sunnah Islamic Boarding School Cooperative

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## ABSTRACT

This research aims to analyze the strengths in the value chain of the Ihya'us Sunnah Al-Hasany Islamic boarding school cooperative in the decision to export coffee products for the first time. The research method used is a qualitative method, with data collection techniques through observation, interviews and document study. The research results show that the value of innovation, network strength and product usefulness can be a source of strength for Islamic boarding school cooperatives to continue moving forward with the courage to decide to export their coffee products.

**KEYWORDS:** Value Chain, Islamic Boarding School Cooperative, Innovation, Network, Coffee

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## 1. INTRODUCTION

Coffee is one type of drink that is most consumed globally among the various types of drinks that are offered. Coffee is also one of the most frequently traded commodities in the world. Purbantina and Arviani (2022) stated that the increase in global coffee consumption was caused by an increase in interest from developed and developing countries in specialty coffee as well as innovations made to develop coffee as a product.

According to Purbantina and Arviani (2022), the largest coffee producing countries are developing countries, for example Brazil, Vietnam, Colombia and Indonesia. Developed countries are the largest coffee consuming countries, such as the United States and the European Union. America itself, with a population of more than 300 million people, consumes an average of 450 million cups of coffee every day (Adriansyah, 2022). A fantastic figure for a plantation commodity and certainly a big opportunity for coffee exporting countries. However, one of the

obstacles experienced by coffee producing countries is productivity, climate change, and also the economic sustainability of coffee bean production, so innovation and technological development are crucial elements for increasing the productivity and competitiveness of local coffee producers in the value chain (Purbantina and Arviani, 2022).

The coffee industry and producers in Indonesia are still dominated by smallholder plantations and Small and Medium Industry (IKM) players. From data from the Ministry of Industry (2019), there are 13 coffee production centers spread across various regions in Indonesia with a total of 476 micro business units. In developing the coffee industry, the production process from upstream to downstream involves many workers and small farmers who depend on coffee productivity and coffee marketing flows. Therefore, poor and inefficient coffee productivity and marketing processes will have a major impact on the

welfare of coffee workers and farmers (Adriansyah, 2022).

Small and Medium Industry players engaged in coffee production are expected to contribute to export volume for Indonesia. The target for 2024 is that MSME exports must be more than 30.20%, which will contribute to GDP by 65% (Kusdiyanti et al, 2020). Regarding the contribution of MSMEs, the World Bank and ADB conducted a study whose results showed that in general the contribution of Indonesian MSMEs to the export sector by implementing the Global Value Chain (GVC) is still low. This low participation is due to limited resources such as finance, management and technology, as well as access to market information (Anam, 2019). In fact, according to Darmawan, et al (2021), implementing GVC could be a strategy to increase the share of Indonesian coffee exports again.

One of the reasons for the low implementation of the value chain is limited resources in managing finances or accounting activities. This is in line with research by Hastuty, et al (2023) which explains that the ability to provide accurate and timely information for various processes in an organization will add value to the value chain. Therefore, accounting information systems are crucial to be implemented in every business activity. However, in reality, it is felt that MSMEs as a form of business organization still have minimal use of accounting information systems. There are several reasons why MSMEs still use accounting information systems minimally, including, there is no urgent obligation that is deemed necessary to use AIS, the owner is also a leader or director, thereby ignoring accounting reports, and limited human resource capabilities (Susilawati et al., 2023).

The economic conditions following the Covid-19 pandemic which have not yet recovered in Indonesia and on a global scale mean that many micro businesses really need to be fully supported by the government. One of the government's agendas through the Ministry of Cooperatives and SMEs is the development of micro-enterprises with cooperative business entities, through mentoring programs by experts in several selected cooperatives throughout Indonesia. Reporting from the KemenKopUKM website, the aim of KemenKopUKM is to increase the population of modern cooperatives. In accordance with the direction of the Minister of Cooperatives and SMEs to create 500 modern cooperatives, especially in the food sector in the period 2020-2024. The benchmark for realizing a modern cooperative is in the form of changing the business process of a selected cooperative into a cooperative that transfers its business processes to use digital technology or

applications, and is also directed to connect with formal financial institutions. Not just having an account in banking, but also being directed to obtain financing from formal financial institutions. So if a cooperative can obtain financing from formal financial institutions, it will be a benchmark that the cooperative's business processes can be trusted for the long term.

The Ihya'us Sunnah Islamic Boarding School Cooperative, which is located in Bangsalsari District, Jember Regency, is one of the targets of the Ministry of Cooperatives and SMEs' mentoring program. The Ihya'us Sunnah Islamic Boarding School Cooperative (Kopontren) is a cooperative that operates in the production sector, and has a special mission to direct production results to the export market. Kopontren Ihya'us Sunnah has a coffee production business under the trade name BIKLA. So far, as stated on the East Java Province website, BIKLA coffee has succeeded in achieving average sales of Rp. 600,000,000,- every month or around 2,000 packs per day.

From the results of preliminary studies in the field, according to Mr. Imam Bukhori as the owner of Kopontren Ihya'us Sunnah. Kopontren's coffee production has been able to penetrate export markets, including Malaysia, Singapore, Canada and the United States through company partners and resellers. Based on this, the Ministry of Cooperatives and Small and Medium Enterprises in collaboration with the East Java Province OPOP program is making efforts so that Kopontren Ihya'us Sunnah is able to export directly to foreign markets.

Of course, this is not an easy thing, considering that in terms of exports, there are not only product quality requirements that consumers can accept, but also administrative requirements that must be met. Problems such as access to export markets which still need to be sought and explored, then the need for business legality is lacking and can vary from one country to another, because some countries require a Halal label while others do not, and also various types of certification such as HACCP or organic certification. Then, in terms of labor, the availability of human resources is less than qualified so that the existing financial reporting information system does not meet standards. All of these things ultimately require a value chain design that can be used as a guide for cooperative business activities that are effective, efficient and export-oriented.

Considering the various backgrounds stated above, this research is considered important. Apart from that, in many studies, researchers only tend to carry out an analysis of the coffee export process that occurs in

general based on regional data, rather than dealing with export actors or institutions that produce goods for export. For example, in research by Hikmah, et al (2014) which conducted a study of coffee exports in Bener Meriah Regency and Central Aceh Regency, research by Dasi, et al (2018) and Adiyasa, et al (2020) which examined coffee exports in Bali Province, research by Lubis, et al (2018) who conducted a study of Arabica coffee exports in North Sumatra. This illustrates that previous researchers saw the topic of coffee as a macroeconomic topic.

The author also observes that there is very little research connecting the role of the value chain with the coffee export process. Apart from that, researchers have not found any studies that link accounting information systems that discuss coffee exports. Below is one research that connects the role of GVC with coffee product export strategies that the author was able to find, namely research conducted by Darmawan, et al (2021) entitled Implementation of Global Value Chains as a Strategy to Increase Coffee Product Exports. In this regard, the researcher feels it is necessary to raise the research title, "Value Chain Analysis of Coffee Product Exports at the Ihya'us Sunnah Bangsalsari Jember Islamic Boarding School Cooperative". The author will analyze the value chain that utilizes accounting information to make decisions about exporting coffee products at Kopontren Ihya'us Sunnah.

### 1.1. Problem Formulation

Based on the background that has been explained, the problem formulation of this research is how to analyze the value chain of coffee exports at the Ihyaus Sunnah Bangsalsari Jember Islamic Boarding School cooperative?

### 1.2. Research Objectives

The aim of this research is to analyze the value chain of coffee export activities, so that values can be seen that can support the sustainability of Ihya'us Sunnah kopontren exports.

## 2. LITERATURE REVIEW

### 2.1. Theoretical Foundations

#### 2.1.1. Management Accounting

Management accounting systems are an inseparable part of accounting learning, especially accounting information systems. Hansen and Mowen (2006) in their book Management Accounting write that accounting information systems produce two information products, namely financial accounting systems and management accounting systems. Both have different information yield designations. Financial accounting systems are concerned primarily with providing output to external users, the aim of which is to prepare external financial reports such as

investors, creditors, government agencies and other external users. Management accounting systems produce information for internal users, namely managers, company executives and employees.

Hansen and Mowen (2006) write that the Management Accounting process starts from identifying, collecting, measuring, classifying and then reporting information that is useful for internal users in planning, controlling and making decisions for the organization. Management accounting records and reports events that have occurred in the organization, but the information produced is intended for future activities. Due to its nature as information for internal parties in the organization for decision making in the future of the organization, the information processed and conveyed has a very broad and multidisciplinary nature, not only based on financial aspects but also managerial science, production, industrial engineering, etc.

In practice, management accounting is closely related to the value chain, especially the creation of value for customers. Focusing on value for customers means that the management accounting system in managing its activities will be oriented towards creating value for customers, both from realization and customer sacrifices. By creating value for customers which is the main focus of the organization, it will be able to create a competitive advantage, so that with the same or lower costs the organization's products can be more competitive (Hansen & Mowen, 2006). Effective management of the value chain is fundamental to increasing value for customers, especially if the lowest possible costs are the benchmark.

The value chain in industry according to Hansen and Mowen (2006) has the same meaning as the value chain expressed by Porter (1985), namely a series of activities that create value and are interconnected, starting from raw basic materials to the resale of finished products by end users. Management accounting is closely related to the value chain, because when the value chain approach is used, and customer value is prioritized and becomes the focus of objectives, then according to Hansen and Mowen all business functions will be seen starting from finance, marketing, technology, management and various other business functions. will be interconnected and related. A decision taken in one business line will influence decisions in other business lines (Hansen & Mowen, 2006).

#### 2.1.2. Value Chain

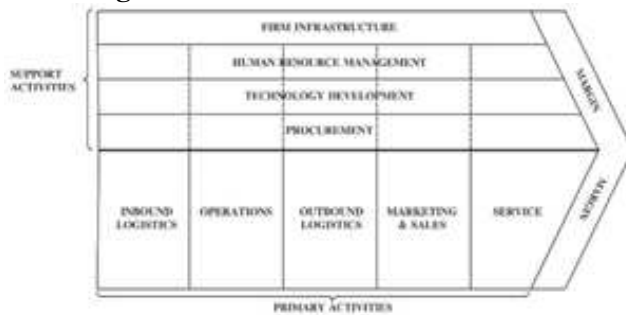
*Value Chain* or value chain is a series of productive processes starting from the input process of a product/service to the availability of output for final



consumers which is able to increase the value or utilization of a product/service. The value chain concept was first introduced by Michael Porter in 1985 in his book entitled *Competitive Advantage: Creating and Sustaining Superior Performance*. According to Porter (1985), the value chain is a collection of activities or activities within a company that are carried out to design, produce, market, deliver and support products.

In the value chain, there are two types of activities, namely primary activities and supporting activities. The first step in implementing a value chain is mapping an organization's business processes to whether they fall into the Primary Activities or Support Activities category. The following is a chart of the Value Chain process in general:

**Figure 2.1 Value Chain Framework**



Source: *Competitive Advantage "Creating and Sustaining Superior Performance" (Porter, 1985)*

As seen in the framework above, the main activities (Primary Activities) and supporting activities (Support Activities) have separate subsections, but are interconnected and support each other. Main activities are a number of activities that are directly related to a product or service, and at each stage will add direct value to the product/service. Supporting activities are activities that are not directly related to an organization's products/services, but whose existence is no less important to support the organization's main activities so that they are carried out more effectively and efficiently.

### Main Activities (Primary Activities)

According to Michael Porter (1985), what is meant by the main activity categories in the Value Chain are as follows:

- A. *Inbound Logistics*(Inbound Logistics) usually consists of receiving, storing and distributing raw materials that will be used by the organization to produce an output.
- B. *Operations*(Operations) is a core activity in an organization. This process converts an input into a product or service that the organization trades.
- C. *Outbound Logistics*(Outbound Logistics) is the process of collecting, storing output and also

distributing products both to final consumers and to resellers or agents under the manufacturer's organization.

- D. *Marketing and Sales* is the process of an organization's marketing activities in the form of promotions and advertising.
- E. *Service* is an activity after the sales process by providing services to increase or maintain product value, including services for repair, maintenance or training processes

### Support Activities

Supporting Activities in the Value Chain according to Porter (1985) are as follows:

A. *Firm Infrastructure*(Company infrastructure) focuses more on the process of general management activities and quality, accounting, administration and law of the organization. Activities that are not directly related to the production change process, but whose existence is very important for the continuity of an organization. Accounting information systems are part of a company's infrastructure. The right information system can influence cost positions and can influence decision making (Dinaranti, 2015).

B. *Human Resources Management*(Human Resources) is a process in an organization that includes recruitment, training, development, and providing compensation for the organization's internal stakeholders.

C. *Technology Development*(Technology Development) are activities used to achieve increased productivity of technology-based products or services, for example using websites, using more modern production tools, marketing using online applications, software development, or computerized system support (Accurate, 2021).

D. *Procurement*(Procurement) refers more to the activity of purchasing or procuring the resources needed by the organization, from raw material resources to production resources.

Porter explained that to achieve competitive advantage, the value of these nine activities must be increased, that is, they must be efficient and effective. This is because the value in each activity will be carried over to other activities and will add value to the next activity and so on, so that the end of all activities will be very valuable (Retnowati, 2011). The nature of the value chain depends on the nature of the industry and will vary for manufacturing companies, service companies or non-profit organizations (Porter, 1985).

### 2.1.3. Export

According to the Ministry of Trade of the Republic of Indonesia, exports are the activity of removing goods from the Indonesian customs area to the customs area of another country, which is characterized by differences between the two trading countries, such as differences in language, currency, culture, customs regulations, product quality standards, etc. The export process starts with correspondence activities which are followed by a negotiation process both face to face and virtual. After reaching an agreement on the offer from one party, accompanied by approval from the other party, it will be expressed in the form of a written document called a trade contract. The collective agreement called "Agreement in Principle" contains the rights and obligations of exporters and importers to realize transactions. The existence of a trade contract is very important because the trade contract will become the legal basis if unexpected events arise such as default or trade disputes.

The Ministry of Trade stated that in international trade there are various risks that must be considered and guarded against, including:

1. Transportation risks, the choice of means of transportation to the importer's destination country must be clarified and agreed upon by the exporter and importer. The schedule and route of the means of transportation as well as the age of the transportation must also be taken into account in the selection. This is to minimize accidents during the trip if you use a fleet that is not roadworthy.
2. Payment risk, the payment process that is widely used uses the Letter of Credit or Non-L/C method, each of which has its own risks and benefits. The exporter and importer must discuss what method to choose which will not be burdensome for both parties. The Letter of Credit method is currently preferred by exporters and importers, because the risks that both must bear are balanced.
3. Risk of differences in the quality of goods, differences in the quality of goods often result in a breach of contract in the trade contract. The importer must be able to anticipate any misbehavior from the exporter by seeking a pre-shipment inspection agreement, namely carrying out a survey of the goods by the importer when the goods are to be shipped.
4. The risk of goods being lost/damaged/short, exported goods should also be insured to avoid losses resulting from damage/loss/suffocation during the transit process.

5. Foreign exchange rate risk, some exporters and importers carry out hedging or swap strategies, an investment strategy to anticipate fluctuations in currency value changes.
6. Legal risks usually occur due to differences in perception of the contents of trade contracts due to language differences. English that is clear, definite and understandable is usually used as a unifying language by exporters and importers.
7. Risk of fraud, to anticipate the risk of fraud, before making contact you should seek credible information regarding the personal or company data of each exporter and importer.
8. Unforeseen risks: In a commercial contract, a clause must also be contained that regulates if something unexpected happens to one of the parties, which will hinder the smooth running of the transaction.

### 1. Export Shipping Prices

Price is one of the strategies in marketing. Accuracy and foresight in calculating costs is needed to calculate the right selling price. There are two risks that can occur if exporters are wrong in determining prices. First, the product sells less, because the selling price exceeds the price of competitors. Second, the selling price is lower than the market price, thereby reducing the opportunity for exporters to achieve higher profits. The mistake that export SMEs usually make is determining or fixing prices incorrectly.

One of the price components for export is shipping costs. Export shipping costs are a crucial thing to include in the exporter's and importer's trade contracts. A collection of guidelines created to equalize understanding and perception between exporters and importers in import-export shipping transactions is called Incoterms 2020. Incoterms contains the rights and obligations of buyers and sellers including the process of sending goods, the person responsible for the export-import process, the person responsible for costs and the person responsible for risks if they occur. damage during delivery.

Indonesia itself explains on the website of the Ministry of Trade that as an archipelagic country generally only uses 4 incoterms, namely:

1. Ex-Work (EXW), conditions for delivery of goods where the seller hands over the goods to the buyer at the buyer's arrangement, at the seller's place or another place approved by the buyer. Sellers do not need to load goods and do not need to take care of export permits. The seller is only obliged to prepare the goods so that they

are ready for export according to the agreed quality. Licensing and export shipping risks are the responsibility of the buyer.

2. Free on Board (FOB), a condition for delivery of goods with the seller being obliged to bear the costs and risks until the goods cross the ship's railing (on board) at the port of loading. When the goods cross the ship's rail, the risk of shipping has shifted to the buyer.
3. Cost and Freight (CFR), terms of delivery of goods with the seller bearing the risk until the goods reach the ship's railing at the port of loading, but bearing the costs of the ship until it reaches the port of destination.
4. Cost Insurance and Freight (CIF), in Incoterm CIF the conditions for delivery of goods are the same as CFR, only with the addition of the obligation to pay shipping/shipping insurance.

Exporters and importers can choose to use a delivery model that suits the geographical conditions and needs of both parties, because in terms of costs each has pluses and minuses that must be borne by both the exporter and importer. The large shipping costs that must be borne by the exporter will of course affect the export selling price of the product. But basically the final selling price to the final consumer will remain the same, whether shipping costs are borne by the exporter or importer.

#### **Export Standardization and Regulation**

International marketing is currently increasingly stringent, this is characterized by the role of standardization and adaptation so that products can be accepted internationally and specifically in export destination countries. In accordance with the Ministry of Trade's e-book, standardization and adaptation are part of entering international markets and act as tools to realize competitive advantage so that companies can continue to survive. Exporters must have knowledge and find out the technical standards and regulations applied in the export destination country. These standards and regulations must begin to be implemented from the beginning of the production process from upstream to downstream. And the producer or exporter must be able to prove that the regulatory standards are implemented, not just when certification is needed, because this will damage the image of the exporter in particular and Indonesia in general if it affects the quality of the products being exported.

Product standardization has several benefits as stated on the following Ministry of Trade page:

1. Creating Premium Prices
2. Relationships with clients will improve

3. Improved management for the long term/sustainability
4. The origin of the goods can be traced properly
5. Increased/open market access
6. Forming a good public image of the product
7. Products will be differentiated and market segmented by themselves

Product development must be carried out guided by standardization first, then innovation is carried out that highlights product specialties. Fulfilling export standards that suit the needs of import destination countries, especially buyers, will provide an advantage because the target market becomes more specific and at a premium price. Every standard and certification applied to export products will require financing, starting from its implementation in the production process to the certification administration process. And this will certainly affect the selling price of export products (Ministry of Trade).

#### **2.1.4. Coffee Industry in Indonesia**

If you look at the data summarized by the ICO or International Coffee Organization, Indonesia is ranked fourth in exporting after Brazil, Vietnam and Colombia, which means that Indonesia's productivity level is still inferior compared to these countries. Moreover, with a coffee plantation area of 1.26 million hectares of land, Indonesia's coffee export results are very far apart compared to the other three countries.

Seeing such a large area of land, Indonesia's coffee productivity should be better. In fact, the fact has emerged that when compared with neighboring ASEAN countries, namely Vietnam, which has a land area of 650 thousand hectares, Indonesia is still behind in production. Quoted from the Jember University website during a discussion in the context of the Webinar "Indonesia on the World Coffee Map: Opportunities and Prospects", Vietnam in one hectare of land produces 2.3 tonnes of coffee, while Indonesia in one hectare of land can produce a maximum of 700 kg. In other words, with a land area half the size of Indonesia's coffee land, Vietnam is capable of producing up to three times the amount of Indonesian coffee production.

If Indonesian coffee productivity is less than optimal, it can cause export destination countries to have shortages of Indonesian coffee commodities and will substitute coffee products from other countries whose coffee stocks are always available. This will cause problems in the future if it happens continuously because coffee consuming countries will slowly shift to countries with excess stock to maintain stock stability in the coffee product market.



Moreover, the quality of Indonesian coffee in the international market which is lower than coffee from other exporting countries will be an obstacle to the volume of Indonesian coffee exports (Ginting and Kartiasih, 2019). According to ICO data, Indonesia is one of the countries that exports coffee, especially the robusta type, which reaches 150 defects in 300 grams of coffee beans. This number is the maximum coffee defect number that can be tolerated.

Even with low productivity, Indonesia is still favored by the existence of specialty coffee which is a superior product typical of Indonesia, such as Sidikalang coffee, Lintong coffee and Mandheling coffee from Sumatra, Toraja coffee from Sulawesi, Gayo coffee from Aceh, Bali Kintamani coffee from Bali, Papua coffee Wamena, Flores Bajawa coffee, and Luwak coffee, which is one of the most expensive types of coffee.

Of the area of coffee production land, in the Ministry of Agriculture's Outlook for 2022, the business status is still dominated by People's Plantations (PR) reaching 95.77%. The remainder is cultivated by large state plantations (PBN) amounting to 2.07%, and large private plantations (PBS) amounting to 2.30%. Based on the type of coffee seeds planted, Robusta coffee is still dominated with a share of 79.36%, and the remaining 20.64% is Arabica coffee. This ultimately also affects the dominance of Indonesian coffee exports in the international market which is automatically dominated by Robusta coffee exports.

Still in the Ministry of Agriculture's outlook, it is explained that the trend in robusta coffee production over the last 10 years appears to be starting to decline. Even though the actual production volume of Robusta coffee is still higher than Arabica coffee, in terms of trend, Arabica coffee is starting to experience an increase in production. This could be caused by land conversion, where farmers initially planted robusta coffee and then switched to arabica coffee. The price of Arabica coffee tends to be high, attracting many farmers to switch.

One of the other reasons behind the increase in Arabica coffee production is because the productivity of Arabica coffee is higher than Robusta coffee. The average productivity of Arabica coffee is 797.02 kg/ha, while robusta coffee is 721.28 kg/ha.

## 2.2. Previous Research

In reviewing this research topic, researchers found several studies related to Indonesian coffee export activities, both in the form of literature studies or various sources obtained from the internet. Even though it does not fully and completely discuss the

research problems that the researcher raises, the phenomena discussed can be used as information for export decisions of the Ihya'us Sunnah Islamic Boarding School Cooperative. The following are several summaries carried out by researchers regarding this research and literature.

Research conducted by Subhani, et al (2018) aims to describe competitiveness and analyze the factors that influence the competitiveness of Indonesian coffee exports in the international market in 1996-2015. From the research results, it was found that Indonesian coffee has comparative and competitive power in the international market. The volume of exports and the amount of domestic coffee production have a positive effect on the competitiveness of Indonesian coffee exports in the international market, while domestic consumption and Indonesian GDP have a negative effect on the competitiveness of Indonesian coffee exports in the international market. Increasing the competitiveness of Indonesian coffee exports is achieved through increasing coffee production in both quality and quantity. Increasing export volume can be done by simplifying export procedures in the form of export subsidies and removing export barriers, so it is hoped that with an increase in export volume, export competitiveness will also increase in the international market.

Ginting and Kartiasih (2019) conducted a study that was almost the same as other studies. The aim of this research is to provide a general overview of coffee production and exports in ASEAN countries, analyze the performance of Indonesian coffee exports to ASEAN countries, and analyze the factors that influence Indonesian coffee exports for the 1997-2014 period. Coffee exports showed an increase in destination countries Malaysia, Thailand and Vietnam, and stagnated and tended to decline in the Philippines and Singapore. Based on the RCA and EPD indices, Indonesia's coffee export performance has the highest comparative advantage in Malaysia. From the results of the analysis of Indonesian coffee exports in ASEAN countries, it is influenced by the variables real export prices, tea prices, GDP of the destination country, the real exchange rate of the destination country, and the RCA competitiveness index, while the coffee production variable has no significant effect on Indonesian coffee exports.

In research by Berlian, et al (2017), the authors used diplomacy and Multi-Track Diplomacy to measure efforts to increase coffee exports to the United States in 2011-2015. The aim of this research is to describe the influence of coffee business actors, both government and non-government, which have an impact on increasing the number of Indonesian coffee

exports to the United States. Research results from route one/government: 1) act as a regulator in laws and regulations which function to maintain quality standards. 2) Facilitator for international coffee events as part of Indonesian coffee promotion. 3) The actors or perpetrators of the coffee business themselves, both as sellers and as intermediaries in the coffee business. In route 2 or non-government, namely: 1) Coffee entrepreneurs from Indonesia who sell coffee in the United States. 2) Barista, Q Grader, and Roaster as experts in coffee processing. 3) Non-governmental organizations that specialize in the coffee sector and play a role in the coffee import-export process. With cooperation between government and non-government coffee business actors, mutual interests can be fulfilled, such as maintaining diplomacy between countries with coffee-themed events, improving import-export activities which can increase the country's foreign exchange.

### 3. RESEARCH METHODS

#### 3.1. Research Approach

This research was conducted using a qualitative approach. According to Professor Burhan Bungin in his book *Post-Qualitative Social Research Methods* (2020), the design of qualitative research is the researcher himself, so that the researcher is the one who is able to understand how the research model will be created and estimate the results that will be obtained in the field.

This research will also reveal many realities which will certainly be useful for analyzing the value chain of an export decision. It is not only based on financial records, or written literature that creates design patterns, but also starts from the process of purchasing raw materials, sorting raw materials, then to the production and marketing stages as well as business legality. These things are interrelated and support each other and will give each other value so that a quality product with zero defects is created that is ready to be marketed and has a market available.

#### 3.2. Units of Analysis

The unit of analysis for this research is the Ihya'us Sunnah Islamic Boarding School Cooperative, Bangsalsari District, Jember Regency. This is in accordance with one of the cooperative targets which receives assistance from expert assistance from the Ministry of Cooperatives and SMEs' work program which is focused on becoming a modern cooperative and one of the main objectives is to generate a cooperative export program from the sale of BIKLA coffee products.

Regarding the informants who will be interviewed in the research, namely the owner and accounting or

administration of the Ihya'us Sunnah Islamic Boarding School Cooperative, expert assistant staff from the Ministry of Cooperatives and SMEs, the Jember Regency Cooperatives and SMEs Service, the Customs and Excise Supervision and Services Office Type C Jember (KPPBC TMP C Jember). The use of the informants above aims to validate the data using the triangulation method.

#### 3.3. Types, Data Sources and Data Collection Techniques

In this study, the researcher planned the data sources used to be primary data sources and secondary data sources. Below the researcher summarizes the data sources and types of data produced used in this research:

1. Primary data or data obtained directly from informants in the research process
2. Secondary data is obtained from 3rd party documentation related to the unit of analysis, which can be in the form of documentation from the Department of Cooperatives and SMEs, existing mass media publications regarding the Ihya'us Sunnah Islamic Boarding School Cooperative, as well as notes made by cooperative assistant staff.

The data collection techniques used by researchers in this research are:

1. Observation
2. Interview (interview)
3. Document study

### 4. RESULTS AND DISCUSSION

#### 4.1. Overview of Units of Analysis

This research was carried out in line with a mentoring program by experts from the Ministry of Cooperatives in Jember Regency, specifically at the Ihya'us Sunnah Al-Hasany Islamic Boarding School Cooperative in Tugusari Village, Bangsalsari District. Kopontren is managed and led by Mr. KH. Imam Bukhori, S.Ag., M.Pd., and as the person responsible for accounting and administration is managed by Mr. Ahmad Nurul Huda, M.Ag., who is the son-in-law of Mr. Imam Bukhori. Kopontren itself has a great commitment to developing the economic aspects of its Islamic boarding school, this is reflected in the 3 pillars of the Ihya'us Sunnah Al-Hasany Islamic Boarding School as follows:

1. Islamic boarding schools are centers for scientific, social and da'wah studies
2. Islamic boarding schools are the center of economic growth for the community
3. Islamic boarding school as a tourist destination

The three basic principles that serve as a reference for the Ihya'us Sunnah Al-Hasany Islamic boarding



school are implemented in the vision and mission which are realized in daily activities in various Islamic boarding school work programs.

Vision of Ihya'us Sunnah Islamic Boarding School:

To become an economic solution for the people towards independence and mutual benefit.

Mission of Ihya'us Sunnah Islamic Boarding School:

1. Running a sharia-based and professional business.
2. Improve infrastructure and human resources.
3. Empowering the economic potential of the people.
4. Establish partnerships with MSME movers and actors.

The role of Islamic boarding schools, which are not only educational and missionary institutions, but also act as economic institutions for the people, is implemented with the participation of Islamic boarding schools as cooperative legal entities and as members of East Java's OPOP (One Islamic Boarding School, One Product). Mr. Imam Bukhori is one of the administrators of OPOP Jember, specifically as Secretary General of OPOP Jember, so that Kopontren also plays a very important role in empowering Jember's economy.

Kopontren Ihya'us Sunnah is located on the slopes of Mount Argopuro, in a remote village that is still beautiful and surrounded by state rubber plantations. The area around Kopontren is a coffee producing plantation area owned by residents. The area reaches tens of hectares of local coffee plantations. The potential of the surrounding natural resources and also being in line with Kopontren's vision is what then made Mr. Imam Bukhori establish an instant coffee business with the trade name BIKLA which is an abbreviation of the name Barokah Ibrahimy Kopi Lereng Argopuro. Kopontren utilizes the surrounding natural resources to make ready-to-drink packaged ground robusta coffee products and has become Kopontren's flagship product.

BIKLA Coffee currently has two superior products, namely, Original Jantan coffee and Rempah Nusantara coffee. Original Jantan Coffee is made from selected robusta coffee beans that have abnormalities. If coffee beans usually consist of two pieces (dicot), then for male coffee it consists of one inseparable piece (monocot). Kopi Rempah Nusantara is made from selected robusta coffee beans and combined with eleven selected spices which are proven to have many benefits. BIKLA coffee products obtain their raw materials for coffee beans and spices through regular suppliers who usually supply Kopontren. These suppliers act as agents between local community coffee farmers and

Kopontren. The suppliers already understand the quality standards for coffee beans set by Kopontren, as well as the standards for spices used as ingredients in the BIKLA Rempah coffee mixture.

The Ihya'us Sunnah Islamic boarding school currently has 20 employees, all of whom are students who graduated from the Ihya'us Sunnah Islamic boarding school. Twenty employees handle the BIKLA coffee production process starting from the raw material sorting stage to the packaging stage and the product is ready to be sent. Twenty Kopontren employees, apart from being trained to handle the BIKLA coffee production process, are also often involved in various coffee industry training processes, including plantation agriculture training and coffee drink processing training. BIKLA management wants employees to be able to hone their skills and be empowered with various expertise related to the coffee industry, which will also be beneficial for the progress of the Ihya'us Sunnah Al-Hasany kopontren.

At the marketing stage, Kopontren sells its products through several large company business partners both in the city of Jember and several cities in East Java. However, not only large companies, many individual resellers, especially students, are also trying their luck by selling BIKLA products through market places or social media, such as on Tiktok, Instagram, Shopee and so on. So the existence of BIKLA coffee products is quite well known to the public, this makes Kopontren's turnover from sales of BIKLA coffee quite large, in one month Kopontren can produce 8 tons or the equivalent of a gross turnover of Rp. 700,000,000.00. This turnover is obtained only from domestic sales, so it is certain that if BIKLA products can penetrate the export market, the turnover will increase quite significantly. It is the great hope of Mr. Imam Bukhori as the owner and manager of the Ihya'us Sunnah Islamic boarding school that his business can develop and be on par with the level of large industries that have thousands of employees, so that he is able to empower more students who graduate from his Islamic boarding school and the surrounding community, and can buy more agricultural products. local communities.

#### 4.2. Research Data Analysis

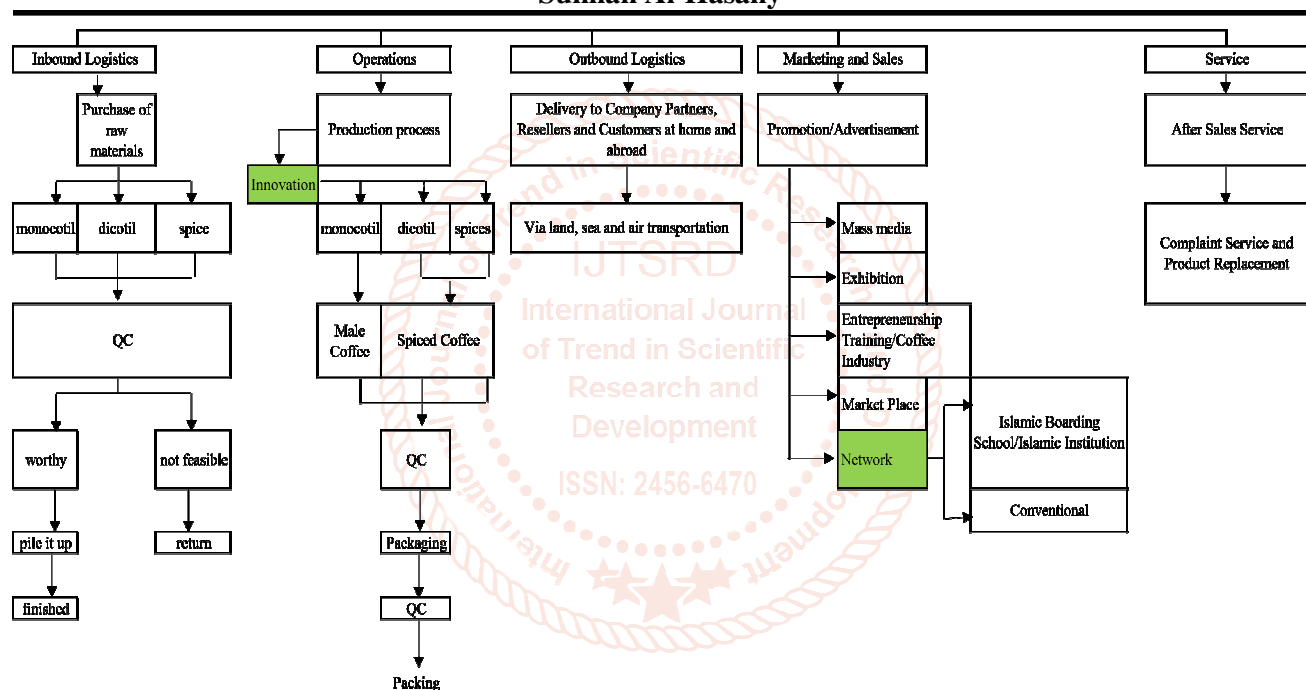
This research by creating a Value Chain design at the Ihya'us Sunnah Kopontren is one part of the implementation of the accounting subsection, namely management accounting. It also detects key factors that can become a value and must be maintained so that Kopontren can export sustainably. The role of management accounting is certainly very important in the market progress process towards the export market, the sustainability of the production process

and how the market management organizes and manages preparations for the export market will determine the sustainability of the export process itself. In accordance with what Gani (2018) and Prasetyo (2019) stated, in the era of accounting 4.0, the existence of accounting is not only the digitalization of accounting, but how accounting can present new non-financial sources in decision making. This is also confirmed by Hadi (2023) who states that non-financial aspects of organizational performance measurement have a higher level of flexibility, are sustainable and more consistent with goals and strategy development in current economic conditions. Non-financial factors are more long-term oriented and can make a major contribution to

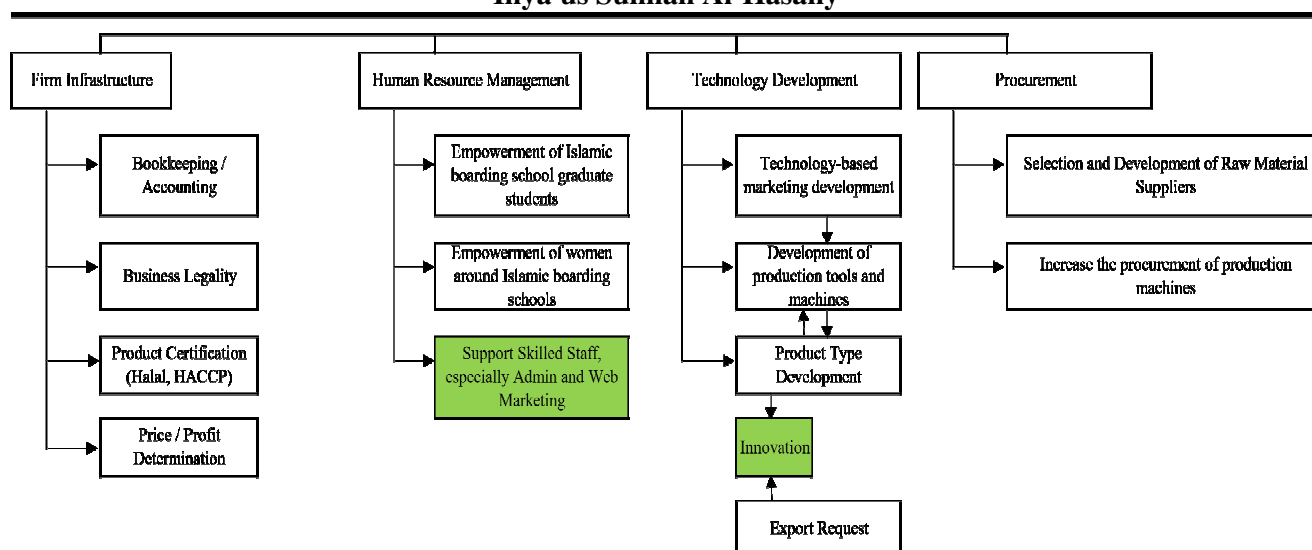
organizational performance. So the appropriate role of management accounting, which is to provide useful information for management, not only financial information but also non-financial information, will influence and support every management decision, in this case the copontren decision to carry out sustainable exports.

The Value Chain design that the researcher describes below is a collection of co-contren activities that are interrelated and carry values in each activity which will ultimately become a guideline for co-contren management so that they can export sustainably. In the end, margins will be created that are market and customer oriented.

**Figure 4.1 Main Activities Value Chain Design for Coffee Export Decisions Kopontren Ihya'us Sunnah Al-Hasany**



**Figure 4.2 Supporting Activities for Value Chain Design for Coffee Export Decisions Kopontren Ihya'us Sunnah Al-Hasany**



#### 4.2.1. Main Activities

##### 1. Inbound Logistics

Inbound logistics activities at Kopontren Ihya'us Sunnah Al-Hasany in the BIKLA coffee production process start from purchasing raw materials in the form of coffee beans that have been processed wet or dry, and purchasing spices from both suppliers and farmers around the kopontren. The quality of the coffee beans harvested by farmers has not been good, so middlemen can manipulate farmers' purchasing prices. According to Mr. Imam Bukhori, there are several reasons why the quality of harvested coffee is not good, including:

- Coffee farmers are trapped in a debt system with middlemen before the harvest period, so that during the harvest period, the harvest is automatically purchased by the middlemen at a price lower than the market price as a consequence of the debt taken by the farmers.
- Coffee farmers are pressured by basic needs, so coffee cherries are often harvested before they are fully ripe
- Coffee farmers don't want to sell their coffee using the wet processing method because it takes more time and money than dry processing coffee beans, even though the selling price of wet processing coffee beans is much more expensive because the end result is that the quality of the coffee beans is better.
- Farmers lack the means for the planting and maintenance process, including poor seeds and scarce and expensive fertilizer availability

Kopontren has a strategy to increase the purchasing price of coffee beans for farmers starting from Rp. 3,000,- to Rp. 10,000,-. With this empowerment strategy of increasing the purchasing price, it is hoped that there will be an increase in the quality of coffee beans, so that it is certain that the quality of BIKLA coffee products will also increase, and will increase the turnover of BIKLA products in the future. The process of community empowerment cannot be carried out in a short time, it requires continuity and consistency in its implementation. And kopontren is in accordance with the vision and three pillars of Islamic boarding schools as a public economic center capable of embracing and empowering the surrounding community.

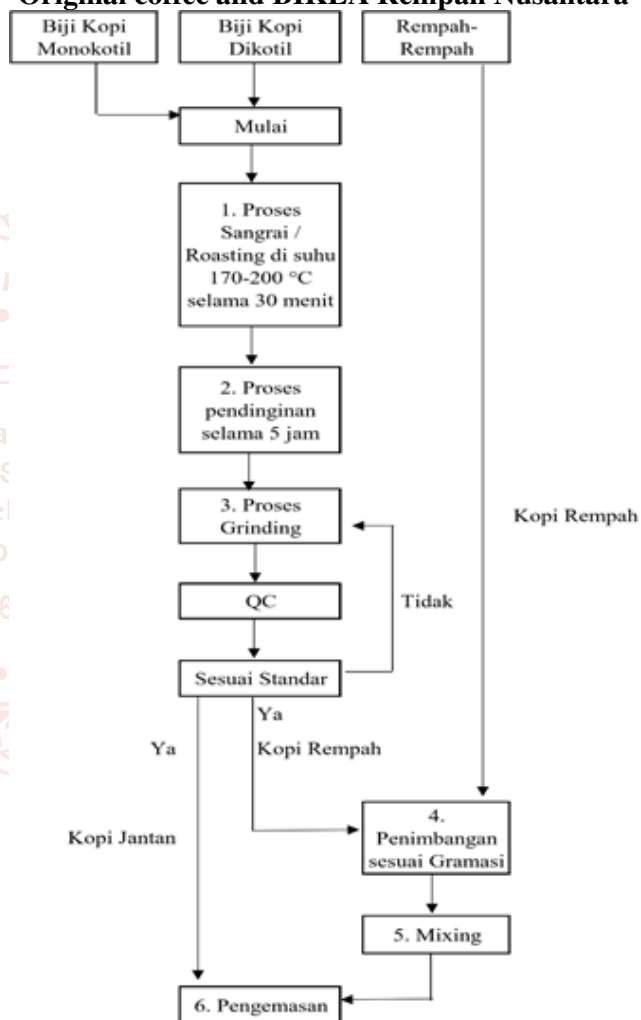
In the process of checking raw materials, Kopontren ensures that the quality of coffee beans and spices meets the desired standards, guaranteeing that the raw materials used by Kopontren are halal. Quality control is the key to the inbound logistics flow, with appropriate and effective quality control, the quality

of raw materials can be maintained which in turn will affect product quality.

##### 2. Operations

Operations activities are the core activities in the value chain of an organization, as well as the production activity processes that occur at the Ihya'us Sunnah Al-Hasany kopontren. Kopontren is a production cooperative whose business activity is converting coffee beans and spices into ready-to-drink coffee products. Researchers describe the BIKLA coffee production process as follows:

**Figure 4.3 Production process of BIKLA Jantan Original coffee and BIKLA Rempah Nusantara**



Source: Kopontren Ihya'us Sunnah Al-Hasany modified Puspita (2024)

Kopontren Ihya'us Sunnah Al-Hasany has two certifications that can support the export process of BIKLA coffee products. The Halal certificate was obtained in May 2023 and the HACCP certificate was obtained in December 2023. So that in the general BIKLA coffee production process, as shown in the diagram above, there is a guarantee for consumers, namely a halal guarantee and a guarantee that BIKLA coffee products are safe to consume and avoid the danger of contamination. both physically, chemically



and biologically. A halal production process not only uses halal raw materials and guarantees that the final product is a halal product, but also guarantees that the production facility uses goods that are guaranteed to be halal or not contaminated by unclean things.

Apart from being produced as coffee drinks, the Original BIKLA Jantan coffee and BIKLA Rempah Nusantara coffee products also have beneficial value. Original Kopi Jantan which is made from monocot coffee beans is believed to have properties for men to maintain vitality thereby increasing their self-confidence as a real man. Indonesian Rempah Coffee, which is made from robusta coffee beans and eleven selected spices, is also believed to have properties for maintaining health and being a bridge to healing various diseases. This useful value for many people, not just as a drink to quench thirst or as a recreational drink, can be utilized by kopontren as a special value that is maintained as a form of attracting consumer interest, especially in the export market. Countries that like spices as raw materials for medicines, such as China, Korea, Japan, can become potential export markets.

The next value in Operation Kopontren Ihya'us Sunnah Al-Hasany activities is innovation. In several export destination countries, Kopontren has been asked to export coffee products that have not yet been produced, including BIKLA 3 in 1 coffee which consists of coffee, sugar and creamer, and also BIKLA 2 in 1 coffee which consists of coffee and sugar. This is as expressed by Mr. Imam Bukhori in the following interview:

"Future plans are also to export to Mexico, we have found a way to export, later they will ask for several types of coffee, some mixed with creamer and palm sugar, so it will be a new type of coffee product."

Innovation is very important for organizational sustainability in facing competition, especially in global economic competition. Each organization involved will definitely compete to bring or increase the superiority of its products and organization, either through new products, new production processes, or the creation of new ideas as differentiators or characteristics. The innovations carried out are aimed at providing products and organizations with a competitive advantage.

### 3. Outbound Logistics

Outbound logistics activities or outbound goods activities at Kopontren are characterized by the process of sending goods to business partners, resellers and customers at home and abroad. The process of sending BIKLA products uses several types of transportation, some use the Kopontren fleet and some are sent using delivery services. In the

process of sending goods to domestic business partners and customers, Kopontren includes an invoice as a billing note to the customer. Payment is made by the customer after receiving and checking the condition and suitability of the goods. This was conveyed by Mr. Nurul Huda as the person in charge of Kopontren administration:

"For delivery, we have a pickup fleet, but some are also sent using external delivery services. When sending, we include an invoice, when the goods arrive at the customer they immediately transfer them, without any delay, and so far, thank God, there have been no problems regarding payment."

Future export prices, Mr. Imam Bukhori said that as a beginner in exporting, export prices will follow the institutions that assist in the export process.

"Meanwhile, we still follow the prices for exports from those who help with the export process, according to suggestions from friends too, and because we are still beginners in exporting, maybe in the future we can determine our own prices, so the costs of certification and factory renovations are not yet possible. allocate it to costs and increase the price"

Price stability will be one of the factors attracting more customers for BIKLA coffee products. Customers will be happy to buy BIKLA products because with the same quality the price of BIKLA coffee can be competitive.

### 4. Marketing and Sales

Kopontren in the BIKLA coffee production process is full of Islamic nuances, the students and kopontren employees throughout the production process perform dhikr and recite ratibul haddad prayers which are implementations of religious symbols offered by kopontren. This Islamic value is expressed in the words "Barokah Rotibul Haddad from the students" as a marketing strategy on the BIKLA coffee box packaging. The BIKLA coffee packaging box also includes the phrase "Islamic boarding school coffee for the country, from the village for the world" a sentence which is a form of optimism and prayer that one day BIKLA will be known in the world. Mr. Imam Bukhori in the interview process explained many unique ideas, full of innovation and optimism for the future progress of Kopontren. This is then stated in the BIKLA coffee product box packaging, so that when reading it, customers are hypnotized with a sense of optimism and at the same time become curious about the quality of BIKLA products so that they can be popular on the global market.

On the marketing side, Kopontren uses various types of existing marketing channels, although not all forms

of marketing are carried out directly by Kopontren. Several forms of marketing are carried out by Kopontren partners or resellers, for example marketing through the Tiktok Shop media or through other market places. This was conveyed by Mr. Nurul Huda as follows:

"We have several resellers, many of whom are students, so in between lectures they live TikTok, live TikTok activists, it's pretty sis, 50 boxes a day can be sold by them."

Kopontren does not yet have a publication media facility that is managed by Kopontren itself, which is used to display Kopontren's profile and BIKLA products. Researchers initially had difficulty finding profiles of BIKLA co-contren and products. Researchers found initial data regarding Kopontren and BIKLA profiles through the East Java OPOP website and several mass media that had covered it. The absence of personal publication facilities such as the Web, Instagram is due to limited management resources. Mr Nurul Huda said this:

"It's true that we don't have a website, Instagram, even though we should need it, but we were helped by the presence of Ms. Dwi as a companion, yesterday we made a profile on the website, but on a free site, for a start it's okay, hopefully in the future there will be a website or BIKLA's official Instagram."

Thanks to Mr. Imam Bukhori's active role, the Ihya'us Sunnah Al-Hasany Kopontren has joined many government institutions in Jember and East Java. Kopontren is affiliated with DinkopUKM Jember, OPOP Jatim and also under Bank Indonesia. So, from this networking role, Kopontren often receives invitations to exhibitions in several cities in East Java and at the national level. The use of the role of networking in the marketing process apparently contributed enormous support in the process of introducing BIKLA coffee to the public, as well as to export destination markets. With the background of Kopontren being an Islamic institution, in reality it does not limit Mr. Imam Bukhori's space as the manager of Kopontren, who is only limited to marketing his products in Islamic institutions. Some of the export destination markets that Kopontren will penetrate, such as the Malaysian export market which has succeeded in finding buyers, are indeed obtained from Islamic-based networks, namely OPOP East Java, but Kopontren also follows conventional-based export institutions and also networks outside Islamic institutions, so Kopontren's future plans will start the discussion process with buyers from Mexico and America.

## 5. Service

Service activities are services provided by Kopontren to partners, resellers and customers related to BIKLA coffee products. Coffee products which are part of food products are certainly products that are at risk of damage. The after sales service guarantee provided by Kopontren also covers damage to the sachet packaging seal. Mr. Nurul Huda gave an example of the service process that has so far been carried out by Kopontren:

"Once, Miss, one fleet all came back, at that time we sent it to our partner, we bought quite a lot, it turned out that when we received it the seal was broken, so the goods were returned and we replaced them with better packaging."

### 4.2.2. Supporting Activities

#### 1. Firm Infrastructure

Activities within Kopontren related to administration and accounting have not been carried out perfectly by Kopontren. The bookkeeping system is not organized, because raw material receipts or invoices are just collected. The bookkeeping process is ultimately assisted by cooperative assistant staff by making manual bookkeeping and recapping the copontren transaction notes that are still available. This is due to the lack of human resources who understand the accounting and recording process. Mr. Nurul Huda as the person in charge of accounting activities is also given the authority to take care of marketing aspects starting from training held at Kopontren to the networking process. Of course, this makes the process of recording transactions hampered. This was also expressed by Mr. Nurul Huda during the interview process:

"We have enough employees in the production department and there are no problems, but we lack human resources in the accounting department, there are no people who regularly record and summarize transaction notes. But for now, my father doesn't want me to worry about things like that, I can't think too much about it, because my father believes in the principles of blessings and the path of heaven. "Later, when the business gets bigger and more advanced and reaches the export market, we, God willing, will look for special employees for the accounting department."

#### 2. Human Resource Management

Human Resource Management activities are reflected in the vision and mission and three pillars of the Ihya'us Sunnah Al-Hasany Islamic boarding school. Apart from being a business center, Kopontren is also used as a center for empowering Islamic boarding school students, not only as employees of the BIKLA coffee factory, but also as individuals. The students who graduate from Islamic boarding schools are

equipped with skills in plantation agriculture and coffee industry education, with the hope that students who do not work in the BIKLA factory can be empowered in the community and participate in creating their own jobs.

The empowerment activities carried out by Kopontren also touch the surrounding community, especially women. The women around the kopontren are empowered as employees of the BIKLA coffee factory in the warehouse and packaging sections. Apart from being a mission to empower the people, there is also a humanitarian mission to help each other. Meanwhile, to support Kopontren export decisions, it is necessary to add special skilled personnel in several fields, including special personnel in the field of accounting and special personnel in the field of Digital Marketing.

### 3. Technology Development

Technology development activities are closely related to technology-based marketing development, development of production tools and machines, as well as product type development. When productivity increases and market potential expands, automatically increasing competitive advantage requires innovations that support contemporary production and managerial systems. Likewise, facing a dynamic export market, Kopontren needs a system that continues to innovate, is not static and must be willing to do so. Export requests can vary even including the suitability of the outer packaging, not only regarding product quality. The same thing was expressed by Mr.

"For our MSMEs, exporting takes quite a lot of effort, not only in terms of quality, administration with the correspondence process, but some importers also regulate packaging issues which must be changed according to conditions in the destination country."

### 4. Procurement

The final Value Chain activity is procurement. Procurement here is procurement outside of raw materials, including the development and selection of new raw material suppliers. Kopontren's turnover target to face export decisions which can reach 10 tonnes per day of course requires many new raw material suppliers. The second procurement which is no less important is the addition of new production machines to support the increase in BIKLA coffee productivity.

#### 4.3. Kopontren Challenge

Kopontren Ihya'us Sunnah Al-Hasany faces several challenges in developing the business and productivity of Kopontren to support BIKLA coffee export decisions. The following researchers

summarize some of the challenges faced by kopontren:

#### 1. The potential export market is more open for greenbeans products

In various journals and articles that researchers found, all of them discussed the export of coffee products in the form of green beans. Current public consumption patterns can be seen in cafes or coffee shops, all of which offer greenbean products which are ground just before the brewing process and served to customers. This then makes coffee consuming countries such as America and Germany prefer to import coffee in the form of green beans, this slightly closes the market potential for consumers who sell BIKLA coffee products in the form of ready-to-drink ground coffee.

Mr. Imam Bukhori, as the owner of the BIKLA coffee factory, does not like selling BIKLA products in the form of green beans. Some of the reasons stated by Mr. Imam were that greenbeans products do not have special characteristics and there is too much competition and price games, so that ready-to-drink coffee products with various flavor innovations will increase the uniqueness of the product. The second reason is that with the Kopontren greenbeans product, it will be difficult to make a reasonable profit because of the price game of greenbeans on the market, and it will be less able to empower the students and residents around the Islamic boarding school. In line with what Mr.

"Greenbeans has a lot of mafia, and the export market is usually in the form of greenbeans. I've never seen Jember MSMEs able to export ready-to-drink ground coffee, why? "Because the long-lasting aroma of coffee when it has been ground into powder only lasts for a short time, this is what makes consuming countries prefer to import it in the form of green beans."

However, this was denied by Mr. Imam Bukhori who claimed that the aroma of his coffee could last for up to one year:

"The aroma of our coffee can last a long time, even up to a year. That's why we choose small sachet packaging. "But there are also those who still like stand-pouch packaging, and the aroma even when opened and closed is still strong and lasts a long time."

#### 2. Funding

Funding is an urgent problem for the growth and development process of Kopontren and developing its productivity. Even though they have received assistance from the Ministry of Cooperatives and SMEs, one of the aims of which is to make the financing process easier for Kopontren by formal



financial institutions, to date Kopontren has not received offers of financial assistance or convenience from formal financial institutions. In serving export demand, it is necessary to add production equipment, increase factory capacity, develop product types which have an impact on the development of raw materials which require quite a lot of financing.

## 5. CLOSING

### 5.1. Conclusion

Based on the research results and discussions described in the previous chapter, researchers can draw the following conclusions:

1. Kopontren's Ihya'us Sunnah Al-Hasany Value Chain activities are filled with values that have supported Kopontren's business process to be advanced and successful, so that even though it is located in a remote village on the slopes of Mount Argopuro, it can generate a turnover of up to 8 tons of production per month.
2. The values that Kopontren must uphold to make the export process smoother in the future are continuing to innovate (innovation both in products and systems in Kopontren management, because without a good management and recording system it will hamper the continuity of Kopontren's export process), expanding networks (with good networks). The wider it is, it will have the impact of increasing recognition of BIKLA coffee products and thus the wider marketing that can be achieved by Kopontren), and continuing efforts to recruit experts and skilled personnel to support Kopontren's management process.

### 5.2. Limitations

The researcher realizes that the researcher's writing this time is still far from perfect and there are many limitations to the data and scope of the research. During the research process, the researcher realized that the scope of research analysis this time was very limited with limited informants. In the process, researchers were unable to interview several informants, especially those related to government institutions, for one reason or another. Lack of connection is one of the reasons researchers cannot go deeper and interview interested parties. The lack of important informants who delegate authority regarding exports to institutions outside the city of Jember also limits this research.

### 5.3. Suggestions

The suggestions from researchers based on the research results are as follows:

1. Based on the limitations of this research, namely the lack of informants, it is hoped that future researchers can continue this research by expanding informants as sources of research data,

so that the research results obtained will be more accurate and diverse.

2. For the management of Kopontren Ihya'us Sunnah Al-Hasany, it is hoped that they will start improving Kopontren's accounting recording system from now on, so that they can see net profit and can calculate prices more realistically because the costs recorded are also real.

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