

CHAPTER V

CONCLUSION AND IMPLICATIONS

A. Conclusion

This study demonstrates that Janma Coffee Project manages its financial resources with strategic awareness, particularly in the budgeting process despite being a small-scale business. The budgeting approach, although informal, is guided by considerations of efficiency and anticipated returns. On average, the business allocates a monthly budget of IDR 250,000 to IDR 500,000 specifically for promotional activities. This allocation reflects a calculated effort to optimize spending within limited financial capacity. The internal team handles budget decisions independently, without reliance on external consultants, ensuring that expenditures are aligned with expected outcomes and business growth. While a significant portion of the budget is directed toward digital channels, the focus remains on ensuring that each financial decision serves both short-term promotional goals and longer-term operational sustainability.

Although there is no formal cost-benefit analysis system in place, Janma Coffee Project evaluates the impact of its digital marketing through observable results such as increases in sales and customer engagement. Interview findings indicate that after implementing regular social media promotions, monthly profit grew from around IDR 3,300,000 to IDR 5,300,000. Additionally, approximately 40 percent of total sales are attributed to social media exposure, showing that even modest investments in digital campaigns can produce meaningful business outcomes when strategically executed.

The research also demonstrates that digital tools and consumer insights are increasingly used to refine promotional strategies. By relying on internal evaluations, platform analytics, and customer feedback, Janma Coffee Project continuously adapts its content and campaign types to align with audience behavior. This highlights the importance of social media not only as a sales driver but also as a key factor in strengthening brand awareness and customer loyalty in the context of micro and small enterprises.

B. Implications

This study shows that budgeting, even when conducted informally, can play a strategic role in supporting digital marketing efforts in micro-enterprises such as Janma Coffee Project. From an accounting perspective, budgeting in micro-enterprises functions not only as a tool to manage finances but also as a decision-making instrument that helps businesses allocate resources efficiently in alignment with their operational and marketing objectives.

In the case of Janma Coffee Project, the budgeting process, although not based on formal capital budgeting models, illustrates how practical financial planning can support business strategy. The business consistently allocates a portion of its monthly revenue, approximately nine percent, to marketing activities, with the majority directed to social media platforms such as Instagram and Facebook. This pattern reflects a conscious financial strategy that emphasizes adaptability and responsiveness to customer engagement trends and promotional effectiveness.

The findings also demonstrate that budgeting in micro-enterprises does not require complex accounting systems. What is essential is a basic understanding of financial management, consistency in recording transactions, and the willingness to analyze how expenses contribute to performance outcomes. The use of thematic analysis supported by tools such as NVivo strengthens the evidence-based approach to assessing whether digital marketing expenditures are delivering tangible business results.

For other MSMEs, this research provides a useful reference on how budgeting, when linked to strategy, can serve as a powerful tool to guide marketing decisions and business development. Treating budgeting as an integral part of strategic planning, rather than a routine administrative task, enables micro-enterprises to build resilience, optimize spending, and pursue long-term growth while remaining financially sustainable.

C. Research Limitations

This study has several limitations that should be considered. First, the interview method used was qualitative and informal, thus relying heavily on the subjective perceptions of the informants. second, limited access to formal financial data and comprehensive digital performance statistics restricted the depth of quantitative analysis. third, The rapid and ever-changing nature of social media platforms presents a significant limitation in this study. As digital marketing strategies are largely shaped by platform algorithms, user preferences, and market trends, insights derived from current practices may quickly become obsolete.

Lastly, the analysis using NVivo only covered themes emerging from the interview guide, which may not have captured other relevant dynamics in real-world digital marketing practices.

