



The Role of Accounting in Supporting Marketing Strategy at PT Sari Alam Sukabumi

Anisa Putri¹, Dania Meida Rosyidah²,

^{1,2} Program Studi Akuntansi, Universitas Nusa Putra Sukabumi

✉ anisa.putri_ak22@nusaputra.ac.id

✉ Dania.meida@nusaputra.ac.id

ARTICLE INFO

Article history

Received : 24-12-2025

Revised : 26-1-2026

Accepted : 30-1-2026

Keywords

accounting data utilization, pricing strategy, product database, digital marketing

ABSTRACT

This community engagement program was carried out to address several challenges faced by PT Sari Alam Sukabumi, particularly the suboptimal use of accounting data and the limited effectiveness of the company's marketing strategies. Although the company manages more than 400 extract products, the existing financial and sales data had not been systematically utilized to support decision-making in pricing, promotional planning, and customer targeting. The implementation methods consisted of field observation, data collection, analysis of sales and financial records, development of a structured product database, preparation of margin-based price lists, and assistance in designing digital promotional materials and broadcast communication strategies. Throughout the activity, the product database was reorganized, sales performance graphs were produced, and a comprehensive price list was developed to aid in marketing negotiations. Digital promotional efforts through email and WhatsApp broadcasts also helped expand the company's market reach. The outcomes indicate significant improvements in data organization, pricing accuracy, and marketing effectiveness. Overall, the program successfully addressed the partner's core problems by integrating accounting analysis into marketing practices and strengthening the company's capacity for data-driven decision-making.

This is an open access article under the [CC-BY-SA](#) license.



A. INTRODUCTION

PT. Sari Alam Sukabumi is a company engaged in the natural ingredient extract (IEBA) industry and provides raw materials for the traditional medicine, cosmetics, food, and pharmaceutical sectors (Wulandari et al., 2024). As a company operating in a research- and quality-based industry, PT Sari Alam Sukabumi faces competitive challenges that require integrated marketing and financial management. This situation requires the company to



maintain accurate accounting records and implement more targeted marketing strategies. However, based on the results of field observations during community service activities, the use of company accounting data has not been fully optimized to support marketing decision-making. This indicates that a service gap exists between the availability of financial information generated by the accounting system and its actual utilization as a strategic tool for marketing analysis and decision support. The gap reflects a misalignment between internal data management functions and market-oriented business needs, which may hinder the company's ability to respond effectively to market dynamics and customer demands. One manifestation of this gap can be seen in the company's promotional practices, which are still conducted in a general and non-data-driven manner, without considering sales data, product profit margins, or the most potential market segments. As a result, the marketing strategy tends to be less effective and not fully grounded in financial performance analysis. These findings reinforce recent studies indicating that many herbal manufacturing-based industry players in Indonesia have not yet utilized financial reports as a comprehensive tool for marketing evaluation (Ageng Rekawati & Waki, 2023; Puspita Septie Dianita et al., 2023).

Various previous studies have shown that the integration of accounting and marketing plays an important role in increasing company competitiveness. Accounting provides basic information for management in planning, controlling, and evaluating marketing strategies (Zenitha Maulidaa & Dewi Rosa Indah, 2021). Cost information, production costs, and margin analysis are important bases for determining promotional strategies and market segmentation (Mirza Wijaya Putra et al., 2021). In addition, research (Hikmahwati & Rusman Irwansyah, 2022) emphasizes that well-managed accounting practices can improve the accuracy of financial information as a basis for business decision making. In the context of marketing, the use of structured transaction data has been proven to increase the effectiveness of promotions and sales performance (Haryandini et al., 2025). (Yupi Yani Telaumbanua & Masjuwita Aulia Munthe, 2024) states that management accounting provides accurate data to support strategic decisions, including product pricing and market analysis, so the relationship between accounting and marketing is crucial in achieving the company's long-term goals.

Referring to these findings, the need for partners to assist in integrating accounting and marketing systems becomes very relevant. PT Sari Alam Sukabumi requires strengthening in the aspects of financial recording, sales data analysis, and the use of accounting information as a basis for developing more accurate promotional strategies. Therefore, community service activities are directed at supporting the optimization of accounting data utilization, the preparation of price lists based on financial analysis, and increasing the effectiveness of the company's digital promotions. This effort is expected to help companies improve marketing efficiency, strengthen competitive positions, and encourage more sustainable business growth. By integrating accounting records into the marketing process, companies can make more precise and strategic decisions (Sukemi Kamto Sudibyo et al., 2025). Promotions will also be more targeted, data-based, and ultimately more effective in increasing sales (Sinaga et al., 2022).

B. METHODS

The implementation of this community service program is carried out through a mentoring approach based on field work practices which aims to resolve partner problems related to accounting data management and the effectiveness of marketing strategies. The activity was carried out for five months, starting from February 3 to June 30, 2025, according to PT Sari Alam Sukabumi's operational schedule which runs for five working days every week, from 8:00 AM to 5:00 PM. The entire series of activities was carried out at PT Sari Alam Sukabumi, located on Jl. Padagenyang Babakan Sirna, Sukaraja, Sukabumi Regency.



The implementation process begins with identifying partner issues through direct observation of the finance and marketing divisions' workflows, particularly those related to cash flow recording, invoice management, price list preparation, and the use of sales data for promotions. The next stage is data collection and processing, which includes recapitulating sales data, compiling product performance graphs, and mapping the company's more than 400 extract products into a systematic and easily accessible spreadsheet.

After the data is structured, the activity continues with assistance with optimizing management accounting, including calculating cost of goods sold (COGS), product margins, compiling 360-degree price lists, and managing BPOM-registered company data to support business promotion. This stage includes creating price lists based on product content analysis and company profit calculations, which are then presented in visual media such as PowerPoint for use by the marketing team.

The next step is implementing a digital promotional strategy, including creating promotional content, developing visual concepts, managing customer broadcasts via email and WhatsApp, and updating information about the products being promoted. These activities are carried out weekly to increase PT Sari Alam Sukabumi's marketing reach and follow up on potential collaborations with new clients.

The final stage includes evaluating activities by analyzing promotional responses, compiling performance reports, and providing recommendations related to the integration of accounting and marketing, including the use of sales data as a basis for developing more targeted promotional strategies. This approach ensures that the implemented solutions not only address short-term problems but also provide sustainable value for the company in data-driven decision-making.

C. RESULTS AND DISCUSSION

1.1 Community Engagement Activities

The community engagement program conducted at PT Sari Alam Sukabumi was directed toward optimizing the utilization of accounting data and strengthening the company's marketing strategy. This focus was established based on preliminary observations and problem identification, which revealed that accounting records had not been fully utilized to support marketing decision-making. Although the company possesses extensive transaction data and product data comprising approximately 400–432 types of extracts, these data had not been systematically managed or transformed into strategic marketing information. This condition is critical because large volumes of unstructured data reduce the company's ability to generate data-driven insights, thereby limiting the effectiveness of promotional planning and product positioning.

The subsequent stage involved the collection and processing of sales data, including the recapitulation of Purchase Orders (PO), mapping product order quantities, analyzing ordering frequency, constructing monthly product performance graphs, and compiling the distribution of best-selling products within a specific period. Sales data from 2023 and 2024 were consolidated to serve as the basis for more accurate and evidence-based marketing analysis. This process produced visual sales graphs and product performance tables that facilitated the identification of high-performing and low-performing products. The importance of this stage lies in its role in transforming raw transactional data into managerial information, enabling the company to understand market trends, customer demand patterns, and product competitiveness.



Furthermore, management accounting optimization was carried out through the preparation of a price list covering 360 products, calculation of water-soluble (maltodextrin) content, and product grouping based on profit contribution. This activity resulted in a revised price list aligned with the company's cost structure and targeted profit margins. The price list subsequently became a fundamental reference for promotional materials and product offerings to prospective clients. This step is significant because pricing decisions directly influence profitability, market competitiveness, and the company's value proposition, thereby linking accounting analysis with strategic marketing outcomes.

The program also included digital marketing initiatives, such as the development of educational, product-focused, and visual content for Instagram, as well as customer broadcasts via email and WhatsApp to thousands of companies whose data were obtained from the BPOM website. This strategy expanded marketing reach and created opportunities for collaboration with firms in the cosmetics, food and beverage, herbal supplement, and pharmaceutical industries. The integration of data-based product information with digital promotion enhances communication effectiveness, as marketing messages become more informative, targeted, and aligned with industry needs.

1.2 Results and Impact of Community Engagement

The implementation of the community engagement program generated several significant outcomes for the partner company. First, the company acquired a more systematic and structured product database, including information on product benefits, dosage forms (powder or liquid), and potential industrial applications. Previously fragmented data can now be utilized to develop sales strategies and serve as informative material for prospective clients. This outcome is important because structured databases improve knowledge management, reduce information gaps, and support faster and more accurate marketing responses. The implication is that marketing efficiency increases, as staff can prepare promotional materials more effectively and educate customers with greater clarity and consistency.

Second, the program produced a comprehensive price list for more than 360 products, complete with profit margin calculations and cost adjustments. A price list developed through accounting analysis enables the company to establish more accurate and competitive selling prices. This is crucial because pricing that reflects actual cost structures and targeted margins enhances financial sustainability and reduces the risk of underpricing or overpricing. The implication is that the company's negotiation power improves, as pricing decisions are supported by objective financial data rather than estimations.

Third, consistently implemented digital promotional activities increased engagement through email marketing and social media platforms. The company achieved broader exposure and successfully reached thousands of potential clients. Customer broadcast initiatives accelerated communication with target industries and expanded business networks. This demonstrates that data-supported digital marketing not only increases visibility but also strengthens market penetration in relevant industrial sectors. The implication is the potential for higher lead generation and long-term business partnerships.

Fourth, the program produced an internal organizational impact by enhancing staff understanding of the strategic role of accounting data in marketing activities. The use of sales data and profit margin analysis as the basis for promotional strategies provided new insights into the integration of accounting and marketing functions. This is significant because cross-functional integration supports more coherent decision-making and reduces the separation



between financial analysis and market strategy. The implication is the development of a more analytical and data-driven organizational culture.

Overall, the community engagement program provided tangible benefits in the form of improved work efficiency, strengthened marketing strategies, and the availability of higher-quality data for decision-making. The broader implication is that PT Sari Alam Sukabumi is now better positioned to implement targeted, data-driven, and profit-oriented promotional strategies in the future, thereby enhancing its competitiveness in the natural extract industry.

D. CONCLUSION

Community service activities carried out at PT Sari Alam Sukabumi succeeded in providing solutions to partner problems related to the use of accounting data and the effectiveness of marketing strategies. Through systematic mentoring, the company obtained a well-organized product database, a comprehensive price list based on profit margin calculations, and a more structured recapitulation of sales data to support the business decision-making process.

The integration between accounting analysis and marketing needs has been proven to increase the efficiency of the marketing division's work, especially in preparing promotional materials and selecting superior products that are in line with sales performance. In addition, the implementation of digital promotions through customer broadcasts and social media has a positive impact on increasing the reach of company information to potential clients and expanding business collaboration opportunities.

Overall, this activity was able to answer the main objective of community service, namely improving the quality of data management and optimizing the company's marketing strategy through an analysis-based approach. However, this activity still has limitations, such as the lack of integration of accounting and marketing systems in a centralized digital platform and limited time for mentoring. Therefore, companies are recommended to conduct regular evaluations of sales data, develop integrated information systems, and continue digital promotion programs consistently so that marketing effectiveness can continue to increase in the future.

E. ACKNOWLEDGEMENTS

The author expresses his deepest appreciation and gratitude to PT Sari Alam Sukabumi for the opportunity, support, and facilities provided during the implementation of community service activities. We would also like to express our gratitude to the management team and all staff in the finance and marketing divisions who provided data, information and assistance that greatly assisted in the smooth running of the activities. The author also thanks the field supervisor for the direction and guidance provided during the program implementation process.

The author also thanks the field supervisor for the direction and guidance provided during the program implementation process. All forms of assistance, cooperation, and support contributed significantly to the success of this community service activity.

F. AUTHOR CONTRIBUTIONS

All authors contributed significantly to the implementation of this community service activity. Anisa Putri plays a role in the process of designing activity concepts, collecting and processing sales data, compiling product databases, creating price lists based on accounting analysis, and compiling activity results reports. Meanwhile, Dania Meida Rosyidah



contributed to the guidance, technical validation of the analysis conducted, as well as the preparation and editing of the manuscript for publication purposes Both authors worked collaboratively and take full responsibility for the originality, accuracy, and scientific quality of this work.

G. REFERENCES

Ageng Rekawati, R., & Waki, A. (2023). Strategi Pengembangan Usaha Obat Herbal Minhajul Karomah, Paguron Jalak Banten Nusantara Dalam Ekonomi Syariah. *Juli*, 04(02). <Https://Jurnal-Inais.Id/Index.Php/Mes/>

Haryandini, N. A. P., Prihartono, W., & . F. (2025). Analisis Segmentasi Pelanggan Untuk Menyusun Strategi Promosi Menggunakan K-Means: Studi Kasus Di Pt Xyz. *Jurnal Informatika Dan Teknik Elektro Terapan*, 13(1). <Https://Doi.Org/10.23960/Jitet.V13i1.5697>

Hikmahwati, & Rusman Irwansyah. (2022). Praktik Akuntansi Dalam Kacamata Umkm Binaan Rumah Umkm Kabupaten Barito Kuala. *Jurnal Akuntansi Terapan Indonesia*, 05, 2-169. <Https://Doi.Org/10.18196/Jati.V5i2.1642>

Puspita Septie Dianita, Kartika Wijayanti, Prasojo Pribadi, Elmiawati Latifah, & Kusuma Wardani. (2023). *Bisnis Herbal*.

Mirza Wijaya Putra, Dedi Darwis, & Adhie Thyo Priandika. (2021). *Pengukuran Kinerja Keuangan Menggunakan Analisis Rasio Keuangan Sebagai Dasar Penilaian Kinerja Keuangan (Studi Kasus: Cv Sumber Makmur Abadi Lampung Tengah)*.

Sinaga, I. A., Larasati, A. N., Walga, R. P., Napitupulu, F., Pasaribu, M. K., Siahaan, D. F., Manik, B., & Siregar, A. J. (2022). Peningkatan Penjualan Lokal Pada Umkm Pt. Kreasi Lutvi Sejahtera Melalui Penerapan Laporan Keuangan Digital Dan Strategi Marketing Mix. *Bima Abdi: Jurnal Pengabdian Masyarakat*, 2(2), 274-285. <Https://Doi.Org/10.53299/Bajpm.V2i2.236>

Sukemi Kamto Sudibyo, Eni Endaryati, Vivi Kumalasari Subroto, Sri Wahyuning, Nur Rokhman, Agus Priyadi, & Delinda Dalis Yuliani. (2025). Sistem Akuntansi Manajemen Keuangan Terintegrasi E-Commerce Untuk Meningkatkan Akurasi Laporan Keuangan Ewillia Sewing Demak. *Manajemen*, 5(1), 128-139. <Https://Doi.Org/10.51903/Manajemen.V5i1.950>

Wulandari, T., Rahmaniah, M., Arief Munandar, R., Juang Pajri Perkasa, M., & Rachmat, R. (2024). *Rancang Bangun Sistem Pengolahan Air Limbah Ekstraksi Berbasis Internet Of Things Di Pt Sari Alam Sukabumi* (Vol. 3).

Yupi Yani Telaumbanua, & Masjuwita Aulia Munthe. (2024). *Bagaimana Akuntansi Manajemen Membantu Perencanaan Dan Pengendalian Pada Perusahaan*.

Zenitha Maulidaa, & Dewi Rosa Indah. (2021). *Analisis Strategi Pemasaran Sebagai Strategi Persaingan Bisnis : Studi Kasus Bisnis Kuliner Rumah Makan Khas Aceh "Hasan" Di Kota Banda Aceh*.