



Strengthening MSME Managerial Capacity to Support Sustainable Development Goals (SDGs): A Study of the Local Culinary Sector

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Abstract—Micro, Small, and Medium Enterprises (MSMEs) frequently encounter managerial limitations that hinder business sustainability and reduce their potential contribution to the Sustainable Development Goals (SDGs). This study aims to analyze how managerial strengthening through a mentoring program enhances MSME capacity building and supports SDG achievement. The research was conducted at Dimsum Bolobox, a culinary MSME located in Surabaya, Indonesia, using a qualitative case study approach involving one business owner as the primary participant and mentoring activities carried out over approximately fifteen weeks (February–May 2026). Data were collected through observation, interviews, documentation, and participatory mentoring, and analyzed using the interactive model of data reduction, data display, and conclusion drawing. The findings indicate that managerial strengthening resulted in significant improvements across four managerial dimensions: marketing, operational management, financial management, and business legality. The MSME successfully implemented a structured content calendar, insight-based digital marketing evaluation, standard operating procedures (SOPs), production recording systems, attendance monitoring, simple financial bookkeeping, comprehensive cost of goods sold (COGS) calculations, and obtained a Business Identification Number (NIB). These interventions transformed previously informal business practices into more systematic managerial processes and strengthened the owner's confidence and decision-making capacity. The study further demonstrates that managerial strengthening functions as a multidimensional capacity-building process that simultaneously develops technical, organizational, and psychological capabilities while creating potential contributions to SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation, and Infrastructure), and SDG 12 (Responsible Consumption and Production). These findings provide empirical evidence that practice-based mentoring can serve as an effective strategy for improving MSME sustainability and supporting long-term sustainable development.

Keywords: MSMEs; Managerial Strengthening; Capacity Building; Sustainable Development Goals (SDGs); Business Mentoring

1. INTRODUCTION

Micro, small, and medium enterprises (MSMEs) are widely recognized as key drivers of economic development (Obi et al., 2018). In the Indonesian context, MSMEs function as the foundation of the national economy, contributing approximately 61% to the Gross Domestic Product (GDP) while accounting for nearly 97% of total employment absorption (Kementrian Koordinator, 2023). Furthermore, MSMEs are considered strategic contributors to the achievement of the Sustainable Development Goals (SDGs), with the capacity to support around 60% of the SDG targets globally (Endris & Kassegn, 2022). The contribution of MSMEs is reflected in their ability to create employment opportunities, implement business practices, engage in diverse economic sectors, and strengthen overall economic performance (International Trade Centre, 2019). More specifically, MSMEs contribute approximately 83% toward the achievement of SDG 8 related to sustainable economic growth and decent work, as well as 88% toward SDG 9 concerning inclusive industrialization and innovation (International Trade Centre, 2019). In addition, MSMEs also play a vital role in advancing SDG 12 through the promotion of responsible consumption and production practices.

Despite their substantial contribution to economic development and the achievement of the SDGs, MSMEs continue to encounter various challenges that hinder business sustainability, particularly in managerial aspects. In terms of digital marketing, limited digital literacy and capability have resulted in the continued reliance on conventional and less effective marketing strategies (Andriani et al., 2024; Sawunggaling, 2025). A similar condition was identified in Dimsum Bolobox, where digital marketing activities remained inconsistent, market reach was relatively limited, and content strategies had not been systematically developed. Consequently, strengthening efforts through digital marketing training and business mentoring became necessary (Prakoso et al., 2024; Hamsal et al., 2024). In addition, the business also faced challenges related to financial management, operational systems, and human resources, including inadequate financial record-keeping, unstructured production processes, and unclear task distribution among workers (Dwina et al., 2025; Ramlawati et al., 2026). These conditions indicate that, despite possessing considerable business potential, Dimsum Bolobox still requires managerial strengthening through the development of standard operating procedures (SOPs), improved financial administration, cost of goods sold (COGS) calculation, and human resource capacity development (Setiawan et al., 2025a).

Research on the role of MSMEs in supporting the Sustainable Development Goals (SDGs) has continued to expand; however, studies focusing on practical implementation at the MSME level remain relatively limited and underdeveloped (Nygaard et al., 2022). MSMEs also face significant resource constraints in achieving the SDGs independently (Stoian et al., 2017), highlighting the importance of managerial strengthening as a fundamental aspect of business management. Existing studies have demonstrated the importance of managerial capability and capacity-building initiatives for MSME development. Endris & Kassegn (2022) emphasized the strategic role of MSMEs in supporting sustainable development despite facing resource and institutional constraints. Nygaard et al. (2022)



highlighted the growing attention to SDG integration within MSMEs but noted the lack of practical implementation studies. Akther et al. (2024) found that managerial capabilities significantly influence sustainable business performance, while Hidayat et al. (2025) demonstrated that business mentoring can improve managerial competencies among MSME actors. Nevertheless, these studies predominantly focus on conceptual discussions, macro-level analyses, or quantitative assessments of managerial capabilities, with limited attention given to the practical implementation of managerial strengthening and its direct relationship with SDG achievement, particularly within micro-enterprises.

Accordingly, a research gap remains in understanding how managerial strengthening is implemented through practice-based mentoring interventions and how such initiatives contribute to the achievement of Sustainable Development Goals at the MSME level. This study addresses that gap by examining managerial strengthening within Dimsum Bolobox, a local culinary MSME, through direct mentoring activities focusing on marketing, operational, and financial management improvements. Unlike previous studies that generally examine managerial capability or sustainable development separately, this research integrates both perspectives within a single analytical framework. Therefore, the novelty of this study lies in its analysis of practice-based managerial strengthening and its contribution to SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), and SDG 12 (Responsible Consumption and Production) at the micro-enterprise level.

Accordingly, this study aims to analyze the process of managerial strengthening implemented through business mentoring at Dimsum Bolobox MSME, identify changes in managerial capabilities following the intervention, and examine how these improvements contribute to the achievement of relevant Sustainable Development Goals. By doing so, the study seeks to provide practical insights for MSME development programs and enrich the literature on capacity building and sustainable entrepreneurship. Therefore, this study contributes both theoretically and practically by providing empirical evidence on how practice-based managerial strengthening can enhance MSME capacity and support sustainable development objectives. The findings are expected to enrich the literature on MSME capacity building while offering actionable recommendations for policymakers, business mentors, and MSME practitioners seeking to improve business sustainability and SDG performance.

2. RESEARCH METHODOLOGY

2.1 Research Approach and Type

This study employed a qualitative approach using a case study design. The qualitative approach was selected because the study aimed to obtain an in-depth understanding of the managerial strengthening process implemented in a Micro, Small, and Medium Enterprise (MSME) and to analyze its contribution to business performance improvement in supporting the Sustainable Development Goals (SDGs). Qualitative research enables researchers to explore social phenomena, managerial practices, and organizational changes within their real-life context (Creswell, 2014)).

The case study design was applied because the research focused on a single MSME, namely Dimsum Bolobox, allowing a comprehensive investigation of managerial problems, intervention strategies, and the outcomes of the mentoring program. According to (Yin, 2017), case studies are appropriate when researchers seek to understand complex contemporary phenomena within their actual settings.

2.2 Research Location and Informants

The research was conducted at Dimsum Bolobox, a local culinary MSME located in Malang City, East Java, Indonesia. The business was selected as the research object based on preliminary observations indicating the existence of managerial challenges in marketing, operations, human resources, finance, and business legality. These conditions made Dimsum Bolobox a suitable case for examining managerial strengthening interventions. The study was carried out from February to May 2026. The primary informants consisted of the business owner and employees directly involved in daily operational and managerial activities. Informants were selected purposively because they possessed relevant knowledge and experience regarding the business management process.

2.3 Data Collection Techniques

Data were collected through observation, interviews, and documentation. Initial observations and interviews were conducted to identify the existing business conditions and managerial challenges faced by the MSME. The interviews focused on exploring issues related to marketing activities, operational management, human resource practices, financial management, and business legality. Documentation was used to support the findings obtained through interviews and observations. The collected documents included sales records, financial reports, production records, social media content, digital marketing performance insights, and legal business documents. The combination of these techniques enabled data triangulation and enhanced the validity of the research findings (Sugiyono, 2014).

2.4 Research Procedures

The research procedure was conducted through three stages of data collection: interviews, observations, and documentation. These stages were carried out during the mentoring program at Dimsum Bolobox MSME to obtain a comprehensive understanding of managerial conditions, identify business challenges, and evaluate changes resulting from the mentoring intervention.

a. Interviews

Semi-structured interviews were conducted with the owner of Dimsum Bolobox to explore information regarding every aspect, such as business operations, marketing activities, financial management, human resource practices, and business legality. The interviews were undertaken at the beginning of the mentoring program to identify managerial problems and continued throughout the program to evaluate perceived changes and improvements after the intervention.

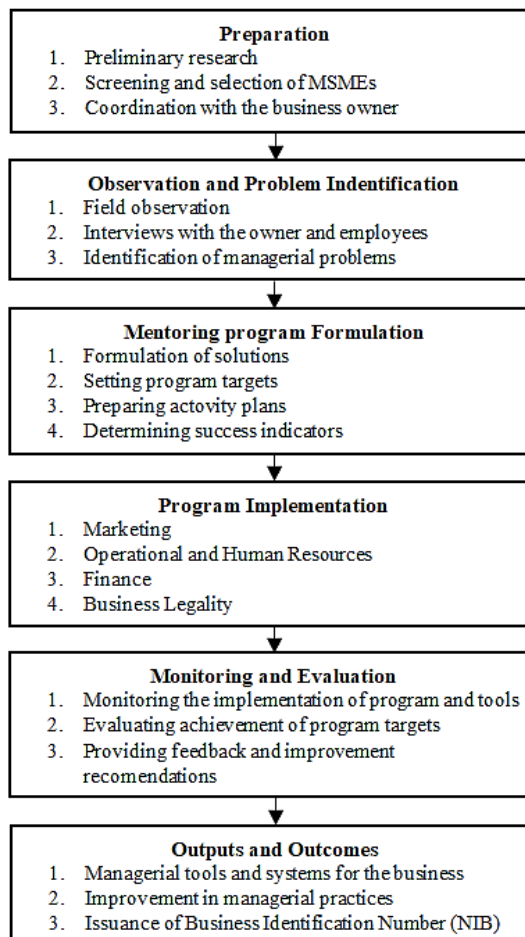
b. Observations

Direct observations were conducted during business operations and throughout the mentoring activities. The observations focused on marketing practices, production processes, operational workflows, financial recording systems, and employee management. Through observation, researchers obtained firsthand evidence regarding existing managerial practices and monitored the implementation of recommended improvements.

c. Documentations

Documentation was collected to support and validate findings obtained through interviews and observations. The documents included social media content, content calendars, production records, financial recording templates, standard operating procedures (SOPs), attendance records, business legality documents (NIB), activity photographs, and social media performance reports. These documents were used to assess managerial improvements achieved during the mentoring process. The data collected from interviews, observations, and documentation were analyzed qualitatively through data reduction, data display, and conclusion drawing to identify changes in managerial capacity and evaluate the contribution of the mentoring program to MSME development.

The data obtained through interviews, observations, and documentation were used as the basis for designing and implementing the managerial strengthening program. The mentoring intervention was carried out in six stages, as shown in Figure 1. These stages are presented to describe how the intervention was conducted throughout the study.

**Figure 1** Research Procedures

The first stage was preparation. During this stage, the research team conducted preliminary observations and screened several MSMEs based on criteria such as managerial challenges, development potential, and willingness to participate in the mentoring program. Dimsum Bolobox was subsequently selected as the partner MSME. The second stage involved observation and problem identification. Through field observations and interviews, several managerial issues were identified, including inconsistent digital marketing activities, the absence of structured production recording systems, lack of standard operating procedures (SOPs), inadequate employee attendance systems, unsystematic



financial records, inaccurate cost of goods sold calculations, and incomplete business legality. The third stage was the formulation of the mentoring program. Based on the identified problems, specific intervention programs were designed for marketing, operational management, human resources, finance, and business legality. Performance indicators and implementation targets were also established during this stage.

The fourth stage was program implementation. In the marketing aspect, interventions included developing a content calendar, assisting in social media content creation, collaborating with food content creators, and evaluating social media performance using platform insights. In the operational and human resource aspects, production recording systems, standard operating procedures, and attendance systems were developed and implemented. Financial interventions included establishing simple bookkeeping systems and improving cost of goods sold calculations. Furthermore, assistance was provided in obtaining the Business Identification Number (NIB) to improve business legality. The final stage was monitoring and evaluation. Monitoring was conducted regularly to assess the implementation of the developed managerial tools and systems. Evaluation focused on measuring the achievement of program objectives and identifying improvements in managerial practices and business performance.

2.5 Data Analysis Technique

Data were analyzed using the interactive analysis model proposed by Miles et al. (2014), consisting of data condensation, data display, and conclusion drawing/verification. Data condensation involved selecting, focusing, simplifying, and organizing information relevant to the research objectives. The organized data were then displayed systematically to facilitate interpretation and pattern identification. Finally, conclusions were drawn and continuously verified by comparing findings from interviews, observations, and documentation through source triangulation to ensure the credibility and trustworthiness of the results.

2.6 MSMEs

Micro, small, and medium enterprises (MSMEs) are productive business entities operating at the micro to medium scale that generally possess limited resources, yet demonstrate flexibility and play a crucial role in the national economy (Septiani et al., 2024). In addition, MSMEs contribute significantly to economic growth, employment generation, and income distribution (Ulfa & Frances, 2024). Within the context of this study, the culinary sector, as one of the dominant subsectors of MSMEs, exhibits distinctive characteristics, including perishable products, intense market competition, dependence on continuous innovation, fluctuating consumer demand, and relatively simple operational systems (I & Sudarsana, 2025; Susilowati, 2021). Furthermore, limited business networks, low levels of digital literacy, and inadequate external support remain major challenges faced by MSMEs in this sector (Nur et al., 2025). Therefore, adaptive managerial practices are required to enable MSMEs to sustain and expand their business operations effectively.

2.7 Managerial Strengthening

Management is associated with the process of planning, organizing, implementing, and controlling activities in order to achieve organizational objectives effectively (Terry, 1968). In a business context, the success of such management processes is strongly influenced by managerial capability, which refers to the management capacity possessed by human resources within a business organization (Korl et al., 2016). Managerial capability represents a set of individual qualities and competencies that reflect the mastery of knowledge and skills required to perform managerial roles effectively and achieve optimal performance outcomes (Yuan & Lo, 2018). Businesses with low performance generally experience weak managerial capability, whereas successful enterprises tend to grow while simultaneously strengthening their managerial capacity (Akther et al., 2024). Furthermore, managerial capability can be examined through several functional dimensions, including human resources, organizational management, marketing, and financial management (Barbero et al., 2011).

2.8 Business Mentoring (Capacity Building)

Capacity refers to the ability of individuals, organizations, and systems to perform functions optimally by emphasizing effectiveness, efficiency, and sustainability (Milen, 2001). In this context, (Horton et al., 2003) argue that capacity development is an interconnected process occurring at the individual (micro), organizational (meso), and systemic (macro) levels. This study primarily focuses on the micro and meso levels through the enhancement of MSME managerial capability. At the micro level, limited skills and low motivation among MSME actors often become barriers to the effectiveness of capacity development programs (Ramadhany & Sutrisno, 2025). Therefore, strategies are required that are not only short-term in nature but also outcome-oriented and sustainable (Prasetyo & Wibowo, 2022). In this regard, business mentoring serves not only an educational function but also generates psychological impacts, particularly by increasing the confidence and motivation of MSME actors in managing their businesses (Dony et al., 2025). Furthermore, business mentoring has been proven to be an effective strategy for strengthening the managerial capacity of MSMEs, which ultimately contributes to enhancing competitiveness and supporting the sustainability of the local economy (Dony et al., 2025).



2.9 Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) represent a global development agenda adopted by member states of the United Nations in 2015 as a continuation of the Millennium Development Goals (MDGs), with the aim of promoting comprehensive human well-being while ensuring environmental sustainability. The SDGs consist of 17 goals and 169 targets encompassing economic, social, and environmental dimensions, and are widely understood as an integrated development framework that emphasizes the balance among these three pillars in order to foster inclusive and sustainable development (Mensah, 2019; Setiawan et al., 2025a). In practice, SDG 8 focuses on inclusive economic growth and decent employment opportunities, SDG 9 emphasizes infrastructure development, industrialization, and innovation, while SDG 12 highlights resource efficiency, waste reduction, and the implementation of a circular economy approach (Anggreani & Ali, 2011; Pektaş, 2024; Rai et al., 2019a; Yojana et al., 2023a). These three goals are closely interconnected in promoting sustainable, inclusive, and environmentally responsible economic growth.

2.10 The Role of MSMEs in Achieving the SDGs

Micro, small, and medium enterprises (MSMEs) play a strategic role in supporting the achievement of the Sustainable Development Goals (SDGs) as key drivers of inclusive economic development (Yojana et al., 2023a). MSMEs contribute to approximately 60% of the SDG targets (Endris & Kassegn, 2022) through employment creation, the promotion of social inclusion, and the strengthening of local economies (International Trade Centre, 2019). More specifically, MSMEs contribute approximately 83% toward the achievement of SDG 8 related to economic growth and decent work, as well as 88% toward SDG 9 concerning industrialization and innovation (International Trade Centre, 2019). In addition, sustainable business practices such as resource efficiency and waste reduction also support the achievement of SDG 12.

3. RESULTS AND DISCUSSION

3.1 Initial Condition of Managerial Capability at Dimsum Bolobox MSME

Field observation findings revealed that the primary issue faced by Dimsum Bolobox was not related to product quality, but rather to limitations in managerial capability encompassing marketing, operational, HRM, and financial aspects. This condition confirms the argument that MSME failure is often caused by weaknesses in business management rather than by the value of the product itself (OECD, 2018). More specifically, weak digital marketing planning and the absence of a structured operational system indicate the existence of a managerial capability gap at the micro level. This finding reinforces previous studies suggesting that MSMEs tend to operate intuitively without relying on data-driven systems and structured management practices (Andriani & Aminah, 2024). Therefore, the initial condition of Dimsum Bolobox reflects the common characteristics of MSMEs that possess promising products but lack strong managerial systems.

Furthermore, the business orientation, which remained focused primarily on short-term survival, reflects limitations in the entrepreneurial mindset of the business owner. This was evident in the absence of strategic planning mechanisms, such as content planning, standard operating procedures (SOPs), and systematic financial record-keeping. This condition is consistent with (Endris & Kassegn, 2022), who argue that MSMEs tend to prioritize survival rather than growth. As a consequence, decision-making processes become less data-driven and may hinder business development. Therefore, systematic managerial strengthening interventions are required to address these limitations.

This finding contributes to the growing literature on MSME sustainability by demonstrating that managerial limitations may exist even in businesses with competitive products and market potential. While previous studies have frequently emphasized external barriers such as limited access to finance, technology, and markets (Endris & Kassegn, 2022), this study highlights the importance of internal managerial factors as a primary constraint to business development. Therefore, the findings suggest that strengthening managerial capability should be prioritized as a foundational strategy before introducing more advanced business development interventions.

3.2 Managerial Transformation through the Mentoring Program

The implementation of the mentoring program demonstrated that the intervention not only produced changes in operational activities but also encouraged the transformation of the business management system. The preparation of a content calendar, insight-based evaluations, and collaboration with content creators not only improved marketing activities but also established a strategic planning pattern that previously did not exist within the business. This transformation indicates an improvement in managerial capability within the marketing function, particularly in planning and controlling promotional activities. Thus, the intervention successfully shifted the marketing approach from merely promotional activities into a strategic business function.

Prior to the mentoring intervention, digital marketing activities at Dimsum Bolobox were conducted inconsistently without structured planning or performance evaluation. Promotional content was uploaded irregularly and primarily depended on spontaneous ideas from the business owner. Through the mentoring program, the MSME began implementing a more systematic marketing approach through the preparation of a content calendar, seasonal promotional themes such as Valentine and Ramadan campaigns, and insight-based content evaluation. In addition, the



business owner started to understand the importance of digital engagement indicators such as reach, interaction, and audience response in determining marketing effectiveness. These changes indicate a transition from intuitive marketing practices toward more strategic and data-oriented digital marketing management. This is consistent with the findings of the study conducted by Prakoso et al. (2024)), which states that the consistent use of digital marketing opens up new opportunities for SMEs to compete in the digital marketplace, especially when combined with content strategies and regular evaluations.

From an operational and human resources perspective, the development of standard operating procedures (SOPs) and production tracking systems serves as the foundation for achieving operational efficiency and consistency. Prior to the intervention, the work system was largely informal and dependent on habitual practices, creating the potential for inefficiency and inconsistent product quality. Following the intervention, control mechanisms gradually emerged, enabling production processes to become more standardized. This finding indicates that managerial strengthening not only improves operational efficiency but also enhances workforce productivity. These findings are consistent with Terry (1968) management theory, which emphasizes that effective management includes planning, organizing, implementing, and controlling functions.

Operationally, the mentoring process also encouraged the transition from informal business practices toward more structured managerial systems. Before the intervention, production activities were conducted without systematic recording procedures, making it difficult for the business owner to monitor production flow, raw material usage, and operational consistency. The introduction of production recording formats, attendance systems, and standard operating procedures (SOPs) enabled the business to gradually establish clearer work coordination and operational control mechanisms. This finding demonstrates that even simple administrative systems can significantly improve organizational discipline and operational monitoring within micro-enterprises. A study supports this by stating that structured mentoring can improve operational efficiency and financial transparency among small-scale food-related SMEs (Setiawan et al., 2025).

In terms of financial management, improvements in cost of goods sold (COGS) calculations and financial record-keeping indicate an increase in the owner's financial awareness. Previously, inaccurate cost calculations resulted in distortions in pricing and profit estimation. After the intervention, the business owner began to recognize the importance of data-driven approaches in financial decision-making. Nevertheless, it should be noted that these changes remain at an early stage and require long-term consistency in implementation. This finding suggests that the success of managerial interventions depends not only on program design but also on the sustainability of the practices adopted by business actors. The findings are consistent with (Hidayat et al., 2025), who reported that business mentoring programs can significantly improve managerial competencies among MSME actors. However, this study extends previous findings by demonstrating how mentoring interventions translate into tangible managerial changes, such as the establishment of content planning systems, operational procedures, and financial recording mechanisms. Thus, the study provides a more detailed understanding of the practical pathways through which managerial transformation occurs within micro-enterprises.

The financial mentoring activities also revealed that the business owner previously experienced difficulties in identifying actual business profitability due to incomplete cost calculations and unsystematic financial records. Several production costs, including fluctuating raw material prices and indirect operational expenses, had not been fully incorporated into the cost of goods sold (COGS) calculation. Following the intervention, the MSME began implementing a more comprehensive COGS calculation and simple bookkeeping system adjusted to the owner's managerial capacity. This finding suggests that financial strengthening in MSMEs should emphasize practical and context-based systems rather than highly complex accounting mechanisms that may be difficult for small business actors to sustain.

3.3 Managerial Strengthening as a Capacity Building Process

When analyzed from a capacity building perspective, managerial strengthening at Dimsum Bolobox reflects a simultaneous process of capacity development at both the micro and meso levels. At the micro level, improvements occurred in individual competencies related to understanding and managing business functions, while at the meso level, simple organizational systems such as SOPs and evaluation mechanisms began to emerge. Therefore, this study reinforces the notion that effective interventions must extend beyond merely improving individual skills. Küfeoğlu (2020) added that innovation can be achieved through new products or processes, manufacturing methods, markets and supply chains, as well as new organizational structures. In the context of Dimsum Bolobox, innovation occurs not only in the dim sum products themselves, but also in the marketing process (content calendar), operational methods (SOPs), and organizational structure (attendance system and task allocation).

However, the findings also indicate that the capacity building process has limitations when not supported by behavioral change and long-term commitment from business actors. Although technical capabilities improved, the risk of reverting to previous management patterns remains if the newly introduced systems are not continuously internalized. This serves as an important critique of mentoring approaches that often end at the initial implementation stage without providing long-term monitoring mechanisms. Consequently, a more sustainability-oriented approach is needed, focusing not only on capacity development but also on the sustainability of capacity itself. A notable contribution of this study is the identification of managerial strengthening as a multidimensional capacity-building process that encompasses technical, organizational, and psychological development simultaneously. Previous studies



have generally focused on skills enhancement or organizational performance outcomes, whereas this research demonstrates that sustainable managerial improvement also depends on changes in business owners' confidence, motivation, and willingness to adopt structured management practices. This finding broadens the understanding of capacity building beyond technical competency development alone.

In addition, the psychological dimension of mentoring emerged as an important factor that has often received limited attention in previous literature. This study demonstrates that mentoring activities enhanced the confidence and motivation of the business owner in managing the enterprise. These findings strengthen the argument that capacity building is not solely cognitive and technical in nature, but also involves affective dimensions (Hidayat et al., 2025). Therefore, a holistic approach to managerial strengthening becomes essential for creating sustainable organizational change.

A distinctive contribution of this study lies in its integrative mentoring approach, which simultaneously addressed marketing, operational, financial, and legal aspects within a single managerial strengthening framework. Unlike many previous MSME assistance programs that focus only on one functional area, this study demonstrates that sustainable managerial improvement requires interconnected interventions across multiple managerial dimensions. This integrative approach enabled the business not only to improve technical capabilities but also to gradually develop a more structured and sustainable business management system.

3.4 The Contribution of Managerial Strengthening to the Sustainable Development Goals (SDGs)

The managerial strengthening process implemented at Dimsum Bolobox demonstrates that the contribution of MSMEs to the SDGs is not always direct, but often occurs through the enhancement of internal business capacity. In the context of SDG 8, improvements in management systems enabled the business to develop more steadily, thereby creating the potential to generate employment opportunities and improve economic welfare. This finding reinforces previous studies highlighting the significant contribution of MSMEs to inclusive economic growth (Rai et al., 2019). However, such contributions remain largely potential in nature and require greater business scalability to generate broader impacts.

These findings support previous studies emphasizing the important role of MSMEs in supporting inclusive economic development and SDG achievement (Endris & Kassegn, 2022; Yojana et al., 2023). However, unlike prior studies that mostly discuss MSME contributions at the macro-economic level, this study demonstrates how SDG-related contributions can emerge from internal managerial improvements implemented through practical mentoring interventions at the micro-enterprise level. Therefore, the study extends existing literature by providing empirical evidence regarding the internal managerial processes that enable MSMEs to gradually contribute to sustainable development objectives.

Regarding SDG 9, the adoption of digital marketing and content-based strategies reflects an innovation process at the micro-enterprise level. This transformation illustrates how digitalization can function as an enabler for improving MSME competitiveness. Nevertheless, the level of innovation achieved remains incremental rather than transformational. This indicates that resource limitations continue to act as barriers to more complex forms of innovation. Therefore, external support remains necessary to accelerate innovation processes within MSMEs (Yojana et al., 2023b).

Meanwhile, the contribution to SDG 12 can be observed through efforts to improve production efficiency by implementing more accurate recording and cost calculation systems. These practices enable the business to reduce waste and optimize resource utilization. This is grounded in SDG 12 (Responsible Consumption and Production) promotes resource efficiency and waste reduction through the use of technologies such as recycling, AI, and the Internet of Things (Küfeoğlu, 2020). However, environmental sustainability has not yet become a primary focus within business management practices. This finding suggests that the integration of SDGs within MSMEs is still at an early stage and remains largely concentrated on economic dimensions. Therefore, more explicit approaches are needed to integrate sustainability principles into MSME business practices comprehensively.

3.5 Theoretical and Practical Contributions

From a theoretical perspective, this study contributes to the literature by illustrating that managerial strengthening functions as an intermediary mechanism linking MSME capacity development and SDG achievement. Existing studies have commonly examined MSMEs as macro-level economic contributors (Endris & Kassegn, 2022), yet limited research has explained the internal organizational processes that enable such contributions. The present findings suggest that improvements in managerial capability such as content calendars, SOPs, production recording, and simple financial bookkeeping represent a critical pathway through which MSMEs can gradually enhance their contribution to sustainable development. As Küfeoğlu (2020) emphasizes, emerging technologies can create economic, environmental, and social value to achieve the SDGs. This study extends that framework by demonstrating that even basic managerial improvements at the micro-enterprise level can generate triple bottom line benefits, offering a more process-oriented perspective on the relationship between MSME development and SDG implementation.

In practical terms, this study provides actionable insights for policymakers, universities, and SME mentoring programs. First, mentoring initiatives must address organizational systems, strategic planning, and behavioral aspects simultaneously, rather than focusing solely on technical skills. The participatory approach implemented where business owners are actively involved in developing content calendars, SOPs, and financial formats has proven effective and can be replicated for other food-related SMEs. Second, the specific outcomes produced such as simple financial record-



keeping formats, production tracking systems, and low-cost, context-appropriate assistance with NIB registration—can be adapted for similar interventions.

Although it yielded positive findings, this study has several limitations. First, the study was conducted with a single SME (Dimsum Bolobox) over a relatively short mentoring period (approximately 15 weeks from February to May 2026), which limits the ability to generalize these findings to other business sectors such as fashion, crafts, or services. The culinary sector has unique characteristics perishable products, intense competition, and a reliance on continuous innovation, that may not fully represent other SME sectors. Second, although the mentoring program successfully improved managerial capabilities, the long-term sustainability of these changes remains uncertain. The risk of reverting to previous management patterns—such as inconsistent digital marketing or informal financial record-keeping remains if the newly introduced systems are not continuously internalized by business owners and employees. Third, the assessment of SDG contributions is largely still potential and incremental, rather than measurable and transformative, as environmental sustainability (SDG 12) and the depth of innovation (SDG 9) have not yet become the primary focus of the business.

4. CONCLUSION

This study demonstrates that managerial strengthening implemented through a participatory mentoring program can effectively enhance the managerial capacity of MSMEs and support their contribution to sustainable development. The mentoring intervention successfully transformed business management practices at Dimsum Bolobox by improving marketing planning through content calendars and digital performance evaluation, strengthening operational management through standard operating procedures and production recording systems, enhancing financial management through simple bookkeeping and comprehensive cost of goods sold calculations, and improving institutional readiness through business legalization. These findings indicate that managerial strengthening is not limited to improving technical competencies but also involves organizational and psychological development, including increased confidence, motivation, and willingness to adopt structured management practices. Consequently, the study extends the capacity-building literature by demonstrating that sustainable managerial improvement is a multidimensional process that serves as an intermediary mechanism linking MSME development with the achievement of SDG 8, SDG 9, and SDG 12. Nevertheless, this study is limited by its focus on a single culinary MSME and a relatively short mentoring period, which restricts the generalizability of the findings and the ability to evaluate long-term sustainability. Future research is therefore encouraged to involve multiple MSMEs across different sectors and conduct longitudinal evaluations to examine the persistence of managerial changes over time. Practically, the findings offer a replicable mentoring framework for universities, government agencies, and business development institutions seeking to strengthen MSME managerial capabilities through integrated interventions in marketing, operations, finance, and organizational systems, thereby supporting more sustainable and competitive MSME development.

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