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**International Conference on Sustainability
(7th Sustainability Practitioner Conference)**

THE REGROWTH OF SUSTAINABLE
**BUSINESS THROUGH
STRENGTHENING
TECHNOLOGY AND
INNOVATION**

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University
Kampus Bukit Jimbaran, Denpasar, Bali, Indonesia

KEYNOTE SPEAKERS:

Prof. Bambang Brodjonegoro Ph.D*
Chair Board of Trustee, NCCR (National Center for
Corporate Reporting)

SPEAKERS:

• Prof. Dan Stone, Ph.D.
University of Kentucky, USA

• Prof. Eryadi Masli
Swinburne University of Technology, Melbourne, Australia

• Prof. Danture Wickramasinghe, Ph.D.
Adam Smith School of Business University of Glasgow, UK

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Pengarah:

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Ketua Pelaksana - Juri Award:

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14. Ni Luh Sari Widhiyani, S.E., M.Si.
15. Anak Agung Ngurah Agung Kresnandra, S.E., M.S.A., Ak., CA.

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1. Dr. Syaiful Iqbal, Ak., CA., CPMA.
2. Prof. Dr. Bambang Subroto, MM., CA., Ak.
3. Imam Subekti, SE., M.Si., PhD., Ak.

Reviewer

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Prof. Dr. Sutrisno T, SE., M.Si., Ak.
Dr. Bambang Hariadi, SE., M.EC., Ak.
Imam Subekti, SE., M.Si., PhD., Ak.
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Dr. I Gusti Ayu Nyoman Budiasih, S.E., M.Si., CSRS., CSRA
Dr. Komang Ayu Krisnadewi, S.E., Ak., M.Si.

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8. Prof. Dr. I Wayan Ramantha, S.E., Ak., MM, CPA.
9. Dr. Dewa Gede Wirama, MSBA., Ak., CA.
10. Dr. Ni Made Adi Erawati, S.E., M.Si.
11. Dr. I Gusti Ayu Nyoman Budiasih, S.E., M.Si., CSRS., CSRA.
12. Dr. Komang Ayu Krisnadewi, S.E., Ak., M.Si.

Award Assessor – Discussant:

1. Dr. Wuryan Andayani, SE., Ak., M.Si.
2. Dr. Lilik Purwanti, Msi., CA., Ak
3. Dr. I Putu Sudana, S.E., MSAcc., Ak., CA., CSRA

Discussant:

1. Putu Agus Ardiana, SE., MM., M.Acc&Fin., Ak., CA., CSRS., CSRA., QWP, AEPP
2. P. D'Yan Yaniartha Sukartha, S.E., Ak., M.Acc., Ph.D
3. Dr. Made Gede Wirakusuma, S.E., M.Si. Ak., CA.
4. I Wayan Pradnyatha Wirasedana
5. Naniek Noviyari, SE., M.Si., Ak., CA., BKP
6. Ayu Aryista Dewi, SE., M. Acc

Narasumber:

1. Prof. Danture Wickramasinghe, Ph.D.
University of Glasgow (Glasgow, UK)
2. Prof. Eryadi Masli, Swinburne
University of Technology (Melbourne, AU)
3. Prof. Dan Stone,
University of Kentucky (Lexington, Kentucky, USA)

Moderator:

1. Ni Putu Yulia Mendra
2. P. D'Yan Yaniartha Sukartha, S.E., Ak., M.Acc., Ph.D
3. Dr. Made Gede Wirakusuma, S.E., M.Si. Ak., CA.
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5. Elin Erlina Sasanti
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10. Gde Herry Sugiarto Asana
11. Yusli Mariadi
12. Wenny Saitri
13. Eka Putri Suryanta

Publisher

Department of Accountancy
Faculty of Economics and Business
Brawijaya University

Editorial Contact

Department of Accountancy
Faculty of Economics and Business
Brawijaya University
Jl. MT. Haryono No.165, 65145
Indonesia
feb@ub.ac.id



Welcoming Remarks from

Dr. Ali Darwin, Ak., M.Sc., CSRA

Bismillahirrahmanirrahim, Assalamualaikum Wr Wb.

- The Honorable Professor Bambang Brojonegoro Ph.D, Chairman Board of Trustee, National Center for Corporate Reporting.
- Dean of Faculty and Business of Universitas Udayana, Bapak Agoes Ganesha Rahyuda, SE, MT, Ph.D.
- Dean of Faculty and Business of Universitas Brawijaya - Assoc. Prof. Abdul Ghofar, DBA.
- My colleague, Board member of NCCR
- Chairman Board of Director of ICSP, Prof Eko Ganis Sukoharsono Ph.D
- Distinguished Speakers,
- Ladies and Gentlemen,

Welcome to the 7th Sustainability Practitioner's Conference here in Bali which is being hosted by Universitas Udayana for the second time since SPC 4 in 2019. Therefore, I would like to express my enormous gratitude and appreciation to Universitas Udayana, the Faculty of Economics and Business, for hosting this conference with the theme "The Regrowth of Sustainable Business Through Strengthening Technology and Innovation".

The selection of Universitas Udayana as the host of this year's SPC really goes hand-in-hand with the G20 gathering which is due to take place here in Bali on November 15-16, 2022 with the theme 'Recover Together, Recover Stronger'. As Indonesia carries the responsibility for the G20 Presidency this year, we feel it is our duty to bring that spirit to this conference.

Ladies and Gentlemen,

We realize that our global society has been hit by various crises in recent times. For not only have we experienced a health crisis for almost 3 years due to Covid-19, but we have also experienced the increasing impacts of the climate crisis, bringing various disasters that have impacted the environment and human life.

We must remember that climate change can slow the poverty eradication program. That environmental crises can also hinder the targets outlined in the Sustainable Development Goals.

Therefore, our commitment to "recover together, recover stronger" is highly relevant to our efforts to achieve the Sustainable Development Goals.

Our efforts to create a better future for generations to come will require the involvement of many professional organizations within the global community. The organizations, according to their respective fields, must introduce guidelines for their members to be used as vehicles to achieve the sustainable development goals.

For example, the Principle for Responsible Banking is a guideline that requires the banking industry to screen their clients based on ESG Criteria before credit is launched.

In Indonesia, the financial industry is also required to support Sustainable Development through the implementation of Sustainable Finance as regulated in the Financial Services Authority Regulation Number 51 Year 2017.

Another example is an initiative in the mining industry known as the International Council on Mining and Metals. They encourage its members to implement the 10 ICMM principles to achieve the Sustainable Development Goals.

The implementation of sustainable development by business leaders needs to be communicated to the public through Sustainability Reporting. The extent to which a company contributes to the achievement of the Sustainable Development Goals as well ESG Performance can be demonstrated through this kind of report

So that's why, since 2000, the Global Reporting Initiative (GRI) has come up as a front-runner and succeeded in compiling standards for sustainability reports. GRI provides the world's most widely used standards on sustainability reporting and disclosure. In fact, 92% of the world's largest 250 corporations report on their sustainability performance. According to the KPMG International Survey of Corporate Responsibility Reporting, published in 2017, GRI remains the most popular voluntary reporting guideline worldwide

Further developments showed that the report users, especially investors, require additional ESG information to be disclosed. Therefore, other Standard Setter have also emerged: such as the Task Force on Climate-related Financial Disclosures (TCFD), Sustainability Accounting Standards Board (SASB), and International Integrated Reporting Framework. Now, after merger, the last two standards setter became part of IFRS Foundation.

The accounting profession therefore, should also be appreciated and applauded for its role in preparing specific sustainability disclosure standards. As a follow-up to the commitments made at COP 26 in Glasgow last year, the IFRS has issued 2 (two) drafts of the IFRS Sustainability Disclosure Standards. One is related to General Requirements for Disclosure of Sustainability-related Financial Information, and the other one is on Climate-related Disclosures. Public consultation on the two drafts closed at the end of July 2022 and it is hoped that the effective date of these two standards by 2023.

Ladies and Gentlemen,

In closing, I would like to repeat that the achievement of the Sustainable Development Goals and the implementation of sound sustainability practices requires the participation of multi disciplines and the collaboration of various organizations.

Lastly, I would like to thank the Committee for their hard work to make this conference run smoothly and successfully. Stay safe, stay healthy, see you at next year SPC.

Thank you

Welcoming Remarks from

Prof. Eko Ganis Sukoharsono, SE, MCOM (ACCY), MCOM-HONS, CA, PH.D

**Assalamualaikum warahmatullahi wabarakatuh,
Om swastiastu namo buddhaya salam kebajikan,**

- His excellency of Chair Board of Trustee, NCCR (National Center for Corporate Reporting), Prof Bambang Brodjonegoro, or his representative.
- Our honourable Dean of FEB Udayana University, though he couldn't join us today because of his tight schedule, Dr. Abdul Ghofar has asked me to represent him as the dean to give the short welcoming remarks.
- Agoes Ganesha Rahyuda, S.E., M.T., Ph.D., and his vice-dean Dr. Ida Bagus Putu Purbadharmaja, S.E., M.E., it is an honour being with you, I am impressed with your exceptional welcoming speech.
- Our honourable Director of NCSR, Dr. Ali Darwin, I'm honoured for your presence here. He is one of the founding fathers of Indonesian sustainability because, since the beginning, he has been very keen on pursuing our goal today. That is why I appreciate and thank him for his effort.
- Our honourable Speakers:
Prof. Danture Wickramasighe, PhD (Adam Smith School of Business University of Glasgow, UK)
Prof. Dan Stone, PhD (University of Kentucky, USA)
Dr Eryadi Masli (Swinburne University of Technology, Australia)
- Our honourable speakers, attendance, and presenters, not to mention the respectable ICSP committees and members, both offline and online

First of all, nothing can be said except thank Allah SWT, who has been giving us some mercies and guidance so we can attend and gather in this virtual place in good condition, and hopefully, we are here in a happy situation.

It is a great honour for me to greet you all at the 7th Sustainability Conference today at Udayana University. As I mentioned on behalf of FEB UB, and also, I'm combining as the director of NCSR, I would like to express my gratitude for all the presenters and everyone included in this conference.

Distinguished ladies and gentlemen, ICSP is a professional association as a forum to improve the competence of sustainability practitioners, and most of us, as I could claim, are members of ICSP. As a member of ICSP, when you have been certified as a specialist and assurer, you are automatically becoming a member of ICSP. So far, we have more than 2000 members across the nation and south-east Asian countries. ICSP does not only belong to Indonesia but to Asia. Since Dr. Ali Darwin proclaimed the ASSRAT (Asia Sustainability Reporting Rating).

In distinguished ladies and gentlemen, ICSP is established to educate professionals, preserve the natural environment and care for the social capital resources, and accelerate the economy by using the principle of professional guidelines, mainly for global reporting initiative standards as the guidelines.

Distinguished ladies and gentlemen, as already been mentioned by Dr. Ali Darwin, our theme is The Regrowth of Sustainability Business through Strengthening Technology and Innovation are in align with G20 Presidency, "Recover Together, Recover Stronger," meaning that we value togetherness and collaboration to strengthen us in every aspects, namely, preserving the environment, caring to the people, accelerating the economy and also to utilize the technology.

With the idea of our theme. We are supporting the regrowth of sustainability businesses by strengthening our technology. It is possible if we made use of science, technology, and innovation because they are all universally recognized as the key drivers for poverty eradication and essential for sustainability.

Distinguished ladies and gentlemen, the novel COVID-19 offers us a powerful and obvious lesson. It means that COVID-19 has taught us the importance of the rule of science, technology, and innovation so we can survive and live in a better future.

Finally, distinguished guests, ladies and gentlemen, I would like to thank Dr. Ali Darwin for supporting this conference and the Faculty of Economics and Business at Udayana University for your collaboration and generous help in making the conference possible. That is all, thank you very much and enjoy the conference until the end of the session.

Thank you and Assalamualaikum.

Welcoming Remarks from

The 7th Sustainability Practitioner Conference (SPC) Committee
Dr. Eka Ardhani Sisdyani, S.E., M.Com., Ak, CA., CSRA.

Om Swastyastu, Assalamualaikum Wr Wb, Shalom, Namu Budaya, greeting of peace and prosperity to all of us.

- 1) His excellency of Chair Board of Trustee, National Center for Corporate Reporting (NCCR): Prof Bambang Brodjonegoro;
- 2) Distinguished Chairman of National Center for Sustainability Reporting (NCSR): Dr. Ali Darwin;
- 3) The Chairman of Institute of Certified Sustainability Practitioners (ICSP): Prof. Eko Ganis Suharsono Ph.D;
- 4) The Dean of Faculty of Economics and Business Universitas Brawijaya: Associate Prof. Abdul Ghofar, DBA;
- 5) The Dean of Faculty of Economics and Business Udayana University: Associate Prof. Agoes Ganesha Rahyuda, SE, MT, Ph.D.
- 6) The honorable speakers: Prof. Danture Wickramasighe, Ph.D (Adam Smith School of Business University of Glasgow, UK); Prof. Dan Stone, Ph.D (University of Kentucky, USA); and Dr Eryadi Masli (Swinburne University of Technology, Australia); and
- 7) Honorable speakers, moderators, discussants, participants, ladies and gentlemen, either joining this event from the site, here at Faculty of Economics and Business, Udayana University, or online from around the world.

It gives me great pleasure to extend to you all our very warm welcome to the 7th Sustainability Practitioner Conference on behalf of the committee of The Faculty of Economics and Business Udayana University.

This event aims to bring together academics, business, and government to exchange and share thoughts and experiences on the sustainability implementations and assurance in different fields. The Conference also provides an interdisciplinary platform for policy makers, managers, researcher, practitioners, and academicians, coming from various continents, which then will open the opportunity to enlarge our international networking.

Ladies and Gentlemen,

In today's conference, our Honorable speakers will talk about the most recent implementations, trends and concerns on sustainability practices and reporting. It is gratifying to note that the agenda of the conference covers a wide range of interesting topics in the context of sustainability, which is in line with the conference theme: "The regrowth of sustainable business through strengthening technology and innovation". Hopefully, this would help our nation achieve an overall development in the sustainability agenda.

Finally, in this special occasion, I would like to deliver our highest appreciation to the Chairman of NCSR (Dr. Ali Darwin) and ICSP (Prof. Eko Ganis Sukoharsono, Ph.D), the Dean of Faculty of Economics and Business Universitas Brawijaya (Assoc. Prof. Abdul Ghofar, Ph.D), and the Dean of Faculty of Economics and Business Udayana University, who have provided valuable support for this event to be smoothly done. Heartiest congratulations to all presenters and members of the committee as without your support this conference wouldn't have proved to be beneficial to this extent. I hope all of you will enjoy this fruitful conference, and Bali as well.

Om Santi, Santi, Santi, Om. Wassalam Wr Wb, Shalom, Namu Budaya, please stay safe and healthy. Thank you.

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Sustainability Criteria for SMEs Using the Pentuple Bottom Line Approach with the AHP Method

Purnomo¹, Eko Ganis Sukoharsono², Bagyo Yanuwadi³, Koderi⁴, Ounu Zakiy Sukaton⁵

¹Industrial Engineering, Universitas Ma Chung, Indonesia

²Accounting, Universitas Brawijaya, Indonesia

³Environmental science, Universitas Brawijaya, Indonesia

⁴Environmental science, Universitas Brawijaya, Indonesia

⁵English Letters, Universitas Ma Chung, Indonesia

Email : Pur.nomo@machung.ac.id

Abstract, SMEs (small-medium enterprises) in Indonesia are rapidly developing with various types of businesses, especially in the city of Malang, Indonesia. In running their businesses, every SMEs is required to maintain the sustainability of their businesses. Therefore, sustainability needs to be considered if SMEs plans to survive and compete on a local, national, and international scale. Sustainability includes five main aspects, which are economic, environmental, social, phenotechnology, and spiritual. In addition to increasingly fierce competition and the decline in people's purchasing power due to the COVID-19 pandemic and the swift and dynamic changes in the business environment, their income has also decreased due to the pandemic. This is because many Tempe SMEs have to survive under challenging conditions. Based on this problem, research was conducted to analyze the pandemic's impact on Tempe SMEs' sustainability, especially in Malang City, Indonesia. The study aims to develop a hierarchy of indicators used to assess the sustainability of sustainable SMEs by considering the integration aspects of Profit (economic), People (social), Planet (environmental), Phenotechnology, and Prophet (Spiritual) using the AHP method. The research method used in this study is a qualitative method with descriptive analysis, which is then processed to obtain a systematic conclusion. The AHP method is used to help develop a priority from various options using multi-criteria. The consistency test carried out on the criteria weighting showed a CI value of less than 0.01, meaning the criteria hierarchy is considered entirely consistent.

Keywords: Sustainability, SMEs, AHP.

1. INTRODUCTION

Indonesia is a country rich in food and agriculture, where food processing is carried out by large, medium-sized companies and Small and Medium Enterprises (SMEs) [3]. The food sector is a human effort to manage agroecosystems with the help of technology, capital, labor, and management to achieve food sovereignty and security [8]. From the quality aspect, SME products are considered inconsistent where over time, the product quality tends to decrease in terms of taste or product size [18]. According to [5], product continuity concerns SMEs' ability to meet market demand continuously. To fulfill this aspect, in general, SMEs are constrained by capital. This causes the products produced by SMEs to be low in competitiveness in the market. In facing competition in the industrial world, Indonesia must be ready and competitive. Therefore efforts in planning, implementing, organizing, and controlling companies or businesses [31]. Therefore, small and Medium Enterprises (SMEs) need to be improved to achieve their goals and increase their competitiveness [11]. The primary distinguishing feature between companies and Small and Medium Enterprises (SMEs) is their production system, which is more specifically in the production process [15].

Globalization is a phenomenon that encourages companies at the micro-economic level to increase efficiency in order to be able to compete at local, national, and international levels. According to [34] SMEs must have managerial skills and know strategic selling techniques starting from the knowledge of products, product characteristics, and product competitiveness against similar products. Behind the reasonably good contribution of SMEs to the national economy, it turns out that this sector still has myriad fundamental problems. SMEs are still weak in business management capabilities, the quality of human resources (HR) is still limited, as well as weak access to financial institutions, especially banking [1]. This is done so that SMEs can market each product that is produced correctly, and the products that have been produced can survive even though they are in intense competition [37].

Sustainability is a concept that is applied within the company so that a company can achieve long-term sustainability in its business [14].

There are five aspects of sustainability, namely economic, environmental, social, phenotechnology, and spiritual. These five aspects are fundamental things that companies including SMEs must achieve in order to achieve sustainability targets. [25] [19] Sustainability variables include:

- a. **Profit** aspect (economics, profit), is the most important element and becomes the main goal of every business activity, and profit itself is essentially an additional income that can be used to ensure the survival of the company.
- b. **People** aspect (social, stakeholder community) is an aspect that affects the condition of the community in the midst of a sustainable industry. Consequently, the community is an important stakeholder for the company, because the support of the community, especially the surrounding community, ensures the existence of the company and provides great benefits to the community.
- c. **Planet** aspects (environment) are aspects related to all fields in human life and all activities carried out by humans as living beings which are always related to the environment.
- d. **Phenotechnology** (information technology) aspect is the fact that the existence or phenomenon of information technology must be an important part of maintaining the company's survival.
- e. **Prophet** (spiritual) aspect is spiritual, mental, or spiritual balance in the process of preserving organizational life. As a model of intrinsic character education that can overcome corrupt behaviour. The Prophet is based on an autonomous human spiritual (intrinsic) awareness obtained from *taqarrub* (approach to Gods)

According to [10] [2] data from the Ministry of Industry of the Republic of Indonesia in 2020, during the Covid-19 pandemic, SMEs experienced a decline in demand for the products produced by up to 90%, whereas in the year before the Covid-19 pandemic 97% of all sales activities were carried out offline. This impact also affects the achievement of sustainability for SMEs which consists of aspects of profit, planet, people, phenotechnology, and prophet [19]. Some SMEs are not able to meet their performance targets in terms of sustainability. From the economic side, there are problems such as increasing production costs, labour, and raw materials [36]. From the environmental side, for example, an environmentally sound system is required to be able to maintain the stability of resources and avoid exploitation of natural resources and environmental functions. According to [7], while on the social side, it has an impact on the welfare of the workers involved in SMEs, directly there are fundamental changes, especially for SME workers during the Covid-19 pandemic, especially in terms of employee welfare [8]. Based on the problems that have been described, a research analysis of the impact of the Covid-19 pandemic on sustainability will be carried out on SMEs using the Analytical Hierarchy Process (AHP) method [33]. The aim of the research is to develop a hierarchy of indicators used to assess the sustainability of sustainable SMEs by considering the integration aspects of Profit (financial), People (Social), Planet (Environmental), Phenotechnology, and Prophet (Spiritual) using the AHP method. With the AHP method, priority factors that affect the sustainability aspect will be obtained so that SMEs cannot achieve the sustainability targets that have been set. From the results of the analysis based on the AHP method, a proposed policy formulation in the form of a sustainability policy can be made by SMEs to achieve sustainability aspects, especially those affected by the Covid-19 pandemic.

2. LITERATURE REVIEW

2.1 Small-medium Enterprises (SMEs)

According to (Peraturan Menteri Perindustrian Republik Indonesia No : 11/M-IND/PER/3/2014, 2014) Regarding the Technical Guidelines for the Restructuring of Machinery and/or Equipment for Small and Medium Enterprises Article 1 paragraph (1), (2), and (3) which mentions [26]:

1. Small and Medium Enterprise (SME) is a small industrial company and a medium industrial company.
2. Small Industrial Company (SE) is an industrial company with a total investment value of up to Rp. 500,000,000 (five hundred million Rupiah), excluding land and buildings for business premises.
3. Small and Medium Industrial Company (SME) is an industrial company with a total investment value greater than Rp. 500,000,000 (five hundred million Rupiah) up to a maximum of 10,000,000,000 (ten billion Rupiah), excluding land and buildings for business premises.

Technology has become a new paradigm to determine the quality and competitiveness of a nation. Technology has a relationship with industrialization, which has become a benchmark for economic growth that reflects the success of a nation's development [13]. According to (Republik Indonesia, 2004) regarding Industry, it is explained that small industry is an economic activity consisting of processing raw materials, raw materials, semi-finished goods, and or finished goods into goods that have a higher value for use [30]

2.2. Defining Analytical Hierarchy Process (AHP)

The Analytical Hierarchy Process (AHP) was developed by Dr Thomas L. Saaty of the Wharton School of Business in the 1970s to organize information and judgement in choosing the most preferred alternative. Comparisons are made based on the "judgement" of the decision-maker by assessing

the level of importance of an element compared to other elements. Below is a quantitative scale determination from one to nine to assess the comparison of the importance of an element to other elements [32]. The Analytical Hierarchy Process is used as a problem-solving method compared to other methods for the following reasons [23] :

1. A hierarchical structure, as a consequence of the selected criteria, to the deepest sub-criteria.
2. Taking into account the validity up to the inconsistency tolerance limit as the criteria and alternatives chosen by the decision maker. Taking into account the durability of the decision-making sensitivity analysis output.

2.3. Sustainability

Sustainability is very multifaceted and the originality of sustainability is very complex [4]. [6] Sustainability can be a strategic resource that leads to competitive advantage, and in turn, superior organizational performance. While most of the sustainability studies look at all three aspects of the triple bottom line, some literature shows inconclusive results when strategies aim to address all three sustainability approaches together [33]. Business sustainability is most often presented in an integrated manner, combining all three aspects, as some of them overlap. Graphically, this can be represented by three overlapping circles, where the intersection in the middle represents continuity [35]. SME actors try to implement corporate sustainability by complying with policies and regulations [40]. SMEs strive to achieve sustainability by adopting lean manufacturing, green manufacturing and other sustainability practices. Sustainability practice is any practice that aims to achieve or support sustainable value [16]. Sustainability performance can be defined as company performance in all dimensions and for all drivers of company sustainability [21] .

3. RESEARCH METHOD

The research method used in this study is a mixed method with descriptive analysis and then processed in order to obtain a systematic conclusion. This case study research is related to the sustainability of SME which was carried out within the scope of Malang City, East Java province. In determining the model for appropriate criteria in sustainable manufacturing which is influenced by aspects such as Profit (financial) and People (Social), sustainable manufacturing which is influenced by these 5 aspects are integrated in the Analytical Hierarchy Process (AHP) method to develop a strategy for determining the criteria for sustainable manufacturing in food SMEs. Specifically, Tempe products need to be supported in increasing business and competitiveness in Malang City.

4. RESULTS AND DISCUSSION

In this subchapter, data processing based on the level of importance will be discussed. The results of the questionnaires that the respondents have filled out are then processed using AHP to determine the level of importance of each criterion and alternatives consisting of several indicators.

Determination of Decision Making Objectives based on AHP. The following is decision-making to determine the level of importance of each criterion. The following image shows the objectives, criteria, and indicators for the alternatives In this sub-chapter, the variables and alternatives used in making the AHP questionnaire given to respondents will be discussed. It can be seen from table 1 the indicators that will be used in the study. The following are indicators for each factor that can be used at a later stage:

Table 1. Indicators Used in the Study

Factor	Indicator
<i>Profit</i>	Economic performance
	Infrastructure
	Anti-Corruption
	Tax
<i>Planet</i>	Materials
	Water
	Compliance with Environmental Regulations
<i>People</i>	Staffing
	Management Relations with Employees
	Anti-Discrimination

	Diversity and Equal Opportunity Freedom to associate Indigenous people's rights Human rights Local community rights Customers' health and safety Marketing and labeling Socioeconomic compliance
<i>Phenotechnology</i>	<i>E - Commerce</i> Hardware Software
<i>Prophet</i>	Honesty Humanity Sincerity

Source: Author's processed data 2022

4.1. Indicator clusters for Profit factor (Economy)

In this cluster, there are 4 indicators that will be compared, in the pairwise comparison table. The following is a pairwise comparison table for indicators on Profit / Economic factors.

Table 2. Pairwise Comparison for Profit

	Economic Performance	Infrastructure	Anti Corruption	Tax
Economic performance	1	2	3	3
Infrastructure		1	3	2
Anti-corruption			1	2
Tax				1

Source: Author's primary data, 2022

Next, the average of each indicator is calculated horizontally which will be defined as the weight of each indicator if it passes the consistency test. The calculation of the average indicator is as follow

Table 3. Economic Weight Calculation

	Economic Performance	Infrastructure	Anti Corruption	Tax	Average
Economic performance	0.46153	0.52174	0.4	0.375	0.43956
Infrastructure	0.23077	0.26087	0.4	0.25	0.28541
Anti-corruption	0,15383	0,08694	0.1333	0.25	0.15601
Tax	0.15383	0.13043	0.0666	0.125	0.11896

Source: Author's primary data, 2022

The average generated in table 3 above is a value that will later be used as a weight for each indicator if the assessment has passed the consistency test.

Based on these calculations, it is found that the max lambda value is 4.144961. Next, the consistency index value is calculated as follows:

$$CI = \frac{4.144961 - 4}{4 - 1} = 0.04832$$

The Consistency Index value is then used to calculate the Consistency Ratio value by dividing the consistency index value by the random consistency index value as follows:

$$CR = \frac{0.04832}{0.9} = 0.053689$$

Thus, it can be stated that the assessment is considered consistent because the consistency ratio is less than 10% so that the average value can be considered as a weight for each indicator on the Profit / Economy factor.

4.2. Indicator clusters for Planet factor (Environment)

In this cluster, there are 3 indicators to be compared in the pairwise comparison table. The following is a pairwise comparison table for indicators on Planet (Environmental) factors.

Table 4. Pairwise Comparison for Planet

	Materials	Water	Environmental Regulations
Materials	1	2	3
Water		1	2
Environmental Regulations			1

Source: Author's primary data, 2022

Next, the mean of each indicator is calculated horizontally which will be defined as the weight of each indicator if it passes the consistency test. The calculation of the average indicator is as follows:

Table 5. Planetary/Environmental Weight Calculation

	Materials	Water	Environmental Regulations	Average
Materials	0.545455	0.571429	0.5	0.53895
Water	0.272727	0.285714	0.333333	0.29725
Environmental Regulation	0.181818	0.142857	0.166666	0.16378

Source: Author's primary data, 2022

The average produced in table 5 is a value that will be used as a weight for each indicator if the assessment has passed the consistency test. Based on these calculations, it is found that the max lambda value is 3.0092. Next, the consistency index value is calculated as follows:

$$CI = \frac{3.0092 - 3}{3 - 1} = 0.0046$$

The Consistency Index value is then used to calculate the Consistency Ratio value by dividing the consistency index value by the random consistency index value as follows:

$$CR = \frac{0.0046}{0.58} = 0.007931$$

Thus, it can be stated that the assessment is considered consistent because the consistency ratio is less than 10% so that the average value can be considered as a weight for each indicator on Planetary/Environmental factors.

4.3. Indicator clusters for People factor (Social)

In this cluster, there are 11 indicators to be compared. Some indicators have names that are long enough. So, to make reading easier, the pairwise comparison table will be written in letter notation accompanied by a list of indicator names for each of the letter notations. The following is a pairwise comparison table for indicators on social factors:

Table 6. Pairwise Comparison People / Social

	A	B	C	D	E	F	G	H	I	J	K
A	1	1	0.33333	1	0.3333	1	0.33333	0.33333	3	0.2	3
B		1	1	1	1	3	0.33333	3	3	0.2	3
C			1	1	1	3	0.33333	3	3	0.2	3
D				1	3	3	0.2	3	3	0.2	3
E					1	3	0.2	3	5	0.2	3
F						1	0.2	1	3	0.33333	3
G							1	5	5	1	5
H								1	3	0.33333	3
I									1	0.33333	3
J										1	3
K											1

Author's primary data, 2022

Notes:

- A. Staffing
- B. Management relations with employees
- C. Anti-discrimination
- D. Diversity and Equal Opportunity
- E. Freedom to associate
- F. Indigenous people's rights
- G. Human rights
- H. Local community rights
- I. Customers' health and safety
- J. Marketing and Labelling
- K. Socioeconomic compliance

Next, the average of each indicator is calculated horizontally which will be defined as the weight of each indicator if it passes the consistency test. The calculation of the average indicator is as follows:

Table 7. People / Social Weight Calculation

	A	B	C	D	E	F	G	H	I	J	K	Average
A	0,0461	0,0697	0,0256	0,0638	0,0192	0,0422	0,0793	0,0144	0,0927	0,0461	0,9090	0.053492
B	0,0461	0,0697	0,0769	0,0638	0,0576	0,1267	0,0793	0,1304	0,0927	0,0461	0,9090	0.0794
C	0,1384	0,0697	0,0769	0,0638	0,0576	0,1267	0,0793	0,1304	0,0927	0,0461	0,9090	0.097179
D	0,0461	0,0697	0,0769	0,0638	0,1730	0,1267	0,0476	0,1304	0,0927	0,0461	0,9090	0.085902
E	0,1384	0,0697	0,0256	0,0212	0,0576	0,1267	0,0476	0,1304	0,1546	0,0461	0,9090	0.082078
F	0,0461	0,0232	0,0256	0,0212	0,0192	0,0422	0,0476	0,0434	0,0927	0,0769	0,9090	0.047942
G	0,1384	0,2142	0,2307	0,3191	0,2884	0,2112	0,2381	0,2174	0,1546	0,2307	0,1515	0.214303
H	0,1384	0,0232	0,0256	0,0212	0,0192	0,0422	0,0476	0,0434	0,0927	0,0769	0,9090	0.056333
I	0,0153	0,0232	0,0256	0,0212	0,0115	0,0140	0,0476	0,0144	0,0309	0,0769	0,9090	0.033705
J	0,2307	0,3488	0,3846	0,3191	0,2884	0,1267	0,2381	0,1304	0,0927	0,2307	0,9090	0.222645
K	0,0153	0,0232	0,0256	0,0212	0,0192	0,0140	0,0476	0,0144	0,0103	0,0769	0,0303	0.026941

Source: (Author's primary data, 2022)

The average generated in Table 7 is a value that will later be used as a weight for each indicator if the assessment has passed the consistency test. Based on Table 8 calculation, it is found that the max lambda value is 12,492. Next, the consistency index value is calculated as follows:

$$CI = \frac{12.492 - 11}{11 - 1} = 0.1492$$

The Consistency Index value is then used to calculate the Consistency Ratio value by dividing the consistency index value by the random consistency index value as follows:

$$CR = \frac{0,1492}{1.51} = 0.0988$$

Thus, it can be stated that the assessment is considered consistent because the consistency ratio is less than 10%, so the average value can be considered as a weight for each indicator on the people / social factor.

4.4. Indicator clusters for Phenotechnology

In this cluster, there are 3 indicators to be compared in the pairwise comparison table. The following is a pairwise comparison table for indicators on the Phenotechnology factor:

Table 8. Pairwise Comparison for Phenotechnology

	<i>E- Commerce</i>	Hardware	Software
<i>E - Commerce</i>	1	2	3
Hardware		1	2
Software			1

Source: Author's primary data, 2022

Next, the average of each indicator is calculated horizontally which will be defined as the weight of each indicator if it passes the

consistency test. The calculation of the average indicator is as follows

Table 9. Phenotechnology weight calculation

	<i>E - Commerce</i>	Hardware	Software	Average
<i>E - Commerce</i>	0.545455	0.571429	0.5	1.61688
Hardware	0,272727	0.285714	0.333333	0.89177
Software	0,181818	0.142857	0.166666	0.49134

Source: Author's primary data, 2022

The average generated in table 9 is a value that will later be used as a weight for each indicator if the assessment has passed the consistency test.

Based on these calculations, it is found that the max lambda value is 3.0092. Next, the consistency index value is calculated as follows:

$$CI = \frac{3.0092 - 3}{3 - 1} = 0.0046$$

The Consistency Index value is then used to calculate the Consistency Ratio value by dividing the consistency index value by the random consistency index value as follows:

$$CR = \frac{0.0046}{0.58} = 0.007931$$

Thus, it can be stated that the assessment is considered consistent because the consistency ratio is less than 10%. So, the average value can be considered as a weight for each indicator on the Phenotechnology factor.

4.5. Indicator clusters for Prophet factor (Spiritual)

In this cluster, there are 3 indicators to be compared in the pairwise comparison table. The following is a pairwise comparison table for indicators on the Prophet (Spiritual) factor:

Table 10. Pairwise Comparison for Prophet (Spiritual)

	Honesty	Humanity	Sincerity
Honesty	1	2	1
Humanity		1	1
Sincerity			1

Source: Author's primary data, 2022

Next, the average of each indicator is calculated horizontally which will be defined as the weight of each indicator if it passes the consistency test. The calculation of the average indicator is as follows :

Table 11. Prophet weight calculation

	Honesty	Humanity	Sincerity	Average
Honesty	0,4	0,5	0,33333	0.41111
Humanity	0,2	0,25	0,33333	0,26111
Sincerity	0,4	0,25	0,33333	0.32777

Source: Author's primary data, 2022

The average generated in table 11 is a value that will later be used as a weight for each indicator if the assessment has passed the consistency test.

Based on these calculations, it is found that the max lambda value is 3.05366. Next, the consistency index value is calculated as follows:

$$CI = \frac{3.05366 - 3}{3 - 1} = 0.02683$$

The Consistency Index value is then used to calculate the Consistency Ratio value by dividing the consistency index value by the random consistency index value as follows:

$$CR = \frac{0.0268}{0.58} = 0.04626$$

Thus, it can be stated that the assessment is considered consistent because the consistency ratio is less than 10%. So, the average value can be considered as a weight for each indicator on the Prophet / Spiritual factor.

4.6. Indicator clusters for Pentuple Bottom Line

Table 12. Pairwise Comparison for Pentuple Bottom Line

	<i>Profit</i>	<i>Planet</i>	<i>People</i>	<i>Phenotechnology</i>	<i>Prophet</i>
<i>Profit</i>	1	2	1	2	1
<i>Planet</i>		1	2	1	2
<i>People</i>		1	2	1	1
<i>Phenotechnology</i>			1	2	1
<i>Prophet</i>					1

Source: Author's primary data, 2022

Next, the average of each indicator is calculated horizontally which will be defined as the weight of each indicator if it passes the consistency test. The calculation of the average indicator is as follows:

Table 13. Pentuple Bottom Line weight calculation

	<i>Profit</i>	<i>Planet</i>	<i>People</i>	<i>Phenotechnology</i>	<i>Prophet</i>	Average
<i>Profit</i>	0,1818	0,4	0.1538	0.2857	0.1666	0.23758
<i>Planet</i>	0.0909	0.2	0.3076	0.1428	0.3333	0.21492
<i>People</i>	0.1818	0.2	0.3076	0.1428	0.1666	0.19977
<i>Phenotechnology</i>	0.1818	0.1	0.1538	0.2857	0.1666	0.17759
<i>Prophet</i>	0.3636	0.1	0.0769	0.1428	0.1666	0.16998

Source: Author's primary data, 2022

The average generated in the table above is a value that will later be used as a weight for each indicator if the assessment has passed the consistency test. The overall assessment simulation from the three SMEs involved can be concluded that the SMEs has the highest level of sustainability to the lowest. The following is a ranking of the final value or level of sustainability of each SME from the largest to the smallest:

Table 14. SMEs sustainability ranking

No.	SMEs name	Sustainability level
1.	Tempe Chips	86,7045
2.	Tempe Mendohan	83.7579
3.	Stik Tempe Mendohan	79.7921

Source: Author's primary data, 2022

The level of sustainability of an SME represents how the SME can maintain its sustainability, both from Profit/Economy, Planet/Environment, People/Social, Phenotechnology, and Prophet/Spiritual factors. However, each of these factors certainly has a different level of influence and therefore it is necessary to weigh it not only at the indicator level but also at the factor level.

5. CONCLUSION

The final results of the AHP analysis and screening of indicators were carried out using a questionnaire method guided by interviews. The calculation of the average weight of the indicators is as follows: Profit 0.23785, Planet/environment 0.21492, People/social 0.19977, Phenotechnology 0.17759, and Prophet/spiritual 0.16998.

The results of the assessment simulation to test the function of the measuring instrument that has been produced to assess the SMEs 'sustainability by considering aspects of Profit, Planet, People, Phenotechnology, and Spiritual with the Analytical Hierarchy Process (AHP) method, that SME keripik tempeh final value and level of sustainability 86, 7045. The final result of the Mendohan tempeh SMEs assessment and the level of sustainability was 83.7579, and the final result of the Mendohan tempeh sticks SMEs assessment and the sustainability level of 79.7921. The level of sustainability of *keripik* tempe has a high final value because the value of high economic factors tends to have a high level of sustainability.

The consistency test that was carried out on the weighting of the criteria showed a CI value of less than 0.01, which means the hierarchy of criteria is considered quite consistent. Consistency test for alternatives on each criterion based on weighting shows the CI value is less than 0.01 which means the alternative hierarchy for social, environmental, and economic criteria is considered quite consistent. Based on the results of the weighting of interests, input can be given to the government as well as to SME actors related to policy making and business strategies in dealing with the Covid-19 pandemic, especially on social criteria, namely health and safety, environmental criteria, namely reducing energy use, and economic criteria, which is profit.

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