

# Management Accounting and Revenue Optimization in Local Courier Services: The Role of Partner Contributions and MSME Sponsorships

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## Abstrak

This study aims to analyze the implementation of management accounting practices in Jasku Courier Service, particularly in managing revenue and operational activities. The research uses a qualitative approach with a case study design to gain an in depth understanding of the company's operational and financial processes. Data were collected through semi structured interviews with a staff member and supported by documentation, including operational guidelines, reporting systems, and financial records. The findings show that Jasku Courier Service has implemented basic management accounting practices through structured operational rules, partner contribution systems, and simple revenue recording processes. The use of digital reporting links for contribution submission and attendance reflects an initial effort toward operational digitalization, while financial recording is still conducted manually using Microsoft Excel. In addition, the company separates revenue from partner contributions and sponsorship activities, indicating an awareness of financial control and transparency. Although the system is still relatively simple, these practices support the company's operational sustainability. This study suggests that adopting more integrated and technology-based accounting systems could improve efficiency, accuracy, and the quality of information for future decision making.

**Keyword:** Management Accounting, Courier Service, Partner Contribution System, MSME Sponsorship, Qualitative Study.

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## 1. Introduction

Management accounting has undergone significant developments in the modern business environment. Its function is no longer limited to recording costs but has evolved into a strategic tool that supports managerial decision making and business strategy formulation (Qiu et al., 2023). This development has driven a shift from traditional management accounting systems to a more strategic approach. Traditional systems are often considered incapable of providing relevant and timely information, especially in an increasingly complex and competitive business environment (Oyewo, 2022; Alsharari & Lasyoud, 2019). Therefore, management accounting plays a crucial role in providing cost, revenue, and performance information to support competitive strategy, managerial control, and organizational performance evaluation (Hamadi & Fournès, 2022). In the service industry, particularly courier and online transportation services, management accounting plays a crucial role in managing revenue and controlling operational costs. A key focus in this sector is partnership based revenue management, such as partner contribution systems, as well as commercial collaborations with external parties, including micro, small, and medium enterprises (MSMEs).

In recent years, the growth of local courier and online transportation services has shown significant growth, particularly in non metropolitan areas. The development of the digital economy has encouraged the emergence of local service providers utilizing relatively simple technology to reach consumers and driver-partners (OECD, 2023). Local courier service companies generally rely on partnership models with drivers and collaboration with MSMEs as a strategy to maintain business sustainability and compete with large scale platforms (Ministry of Cooperatives and SMEs, 2022). However, limitations in management information systems and unstructured revenue management remain major challenges to optimizing financial performance (Alsharari & Lasyoud, 2019).

Jasku Courier Service is a local courier service operating in Pamekasan and the Madura region. The company provides a variety of services, including passenger transportation, freight delivery, food delivery, and shopping services. Its operational system still relies on WhatsApp based communication as the primary medium connecting consumers, driver partners, and company management.

In its operational practices, Jasku implements a partner contribution system as one of the company's primary revenue sources, in addition to revenue generated from sponsorship and promotional collaborations with local MSMEs. This revenue model requires appropriate and measurable management accounting practices to minimize potential conflicts of interest between the company and its partners and ensure that each revenue source optimally contributes to the company's financial performance (Qiu et al., 2023; Purwanti, 2023).

However, it remains unclear how management accounting is applied to the management of MSME partner contribution and sponsorship systems in local courier service companies operating with limited technology and without an integrated information system. Although management accounting plays a strategic role in providing information for planning, budgeting, and control, in practice it is often not optimally utilized as a basis for managerial decision-making in small-scale service companies (Höglund & Svårdsten, 2018). Previous research has largely focused on large companies with sophisticated technological systems, while research on local courier service companies based on partnerships and collaboration with MSMEs remains relatively limited (Hamadi & Fournès, 2022). This highlights a gap in understanding how management accounting functions in real world operational contexts with limited resources. Therefore, this research is crucial to examine how management accounting is applied to optimize revenue in local courier services, particularly through partner contribution systems and MSME sponsorships. This research uses Jasku Courier Service as a case study to provide empirical evidence and a practical overview of how management accounting practices are applied in real-life operational settings.

## **1.1. Literature Review**

### **a. Management Accounting**

Management accounting refers to a system that provides both financial and non financial information to support planning, control, and decision making within an organization. In modern business environments, management accounting has developed from a traditional cost focused approach into a more strategic function that emphasizes value creation and competitive advantage (Qiu et al., 2023). Traditional management accounting systems have often been criticized for their reliance on historical data and rigid budgeting practices, which limit their ability to respond to dynamic business environments. As a result, strategic management accounting has emerged as an approach that integrates cost analysis, revenue analysis, budgeting, and performance evaluation to support managerial decision-making and organizational control (Oyewo, 2022; Alsharari & Lasyoud, 2019).

By providing relevant and timely information, management accounting enables organizations to identify inefficiencies, optimize resource allocation, and improve revenue performance (Hamadi & Fournès, 2022).

### **b. Management Accounting in Service and Courier Companies**

Service-based companies have characteristics that distinguish them from manufacturing organizations, including the intangibility of services, high operational variability, and a strong dependence on human resources and external partners. These characteristics require flexible and adaptive management accounting systems to support effective managerial control and decision making (Alsharari & Lasyoud, 2019).

In courier and online transportation services, operational activities are highly dynamic, and revenue generation is closely related to transaction volume and partner performance. Therefore, management accounting plays an important role in monitoring operational costs, managing revenue streams, and evaluating partner performance to ensure financial sustainability (Höglund & Svårdsten, 2018). However, companies with limited technological integration often face challenges in implementing structured management accounting practices. The absence of integrated systems can reduce the accuracy of financial information and limit the ability to optimize revenue effectively (Hamadi & Fournès, 2022).

### **c. Partner Contribution System**

The partner contribution system is commonly applied in platform based service industries, including courier and online transportation services. In this system, partners are required to contribute a portion of their earnings to the company as compensation for platform access, operational support, and brand usage (Qiu et al., 2023). This model offers advantages such as lower fixed operational costs and greater organizational flexibility. However, it also creates challenges related to revenue measurement, transparency, and potential conflicts of interest between the company and its partners. Without proper accounting controls, companies may face difficulties in ensuring accurate revenue reporting and fair distribution (Purwanti, 2023). Management accounting plays a key role in supporting this system by providing mechanisms for revenue recording, monitoring, and performance evaluation.

#### d. MSME Sponsorship and Revenue Optimization

Collaboration between service companies and micro, small, and medium enterprises (MSMEs) through sponsorship and promotional partnerships has become an alternative strategy for generating additional revenue. This approach is particularly relevant for local service companies seeking to strengthen their market presence and diversify income sources (Ministry of Cooperatives and SMEs, 2022). From a management accounting perspective, MSME sponsorship requires proper planning, budgeting, and performance evaluation to ensure that the benefits outweigh the costs. Without systematic evaluation, such collaborations may not contribute significantly to revenue optimization (Purwanti, 2023).

Therefore, management accounting plays an important role in analyzing the financial impact of sponsorship activities and supporting managerial decisions regarding their continuation or improvement (Oyewo, 2022).

## 2. Method

This study employs a qualitative approach using a descriptive method and a case study design. A qualitative approach is used to gain an in-depth understanding of phenomena within their real life context (Creswell, 2014). The object of this study is Jasku Courier Service, which operates in the Madura region. This company was selected because it reflects the characteristics relevant to this study, particularly the implementation of a partner contribution system and collaboration with MSMEs through sponsorship under relatively simple operational systems. The data used in this study consist of primary and secondary data. Primary data were obtained through semi structured interviews with a staff member of Jasku, conducted via WhatsApp communication. This type of interview allows the researcher to explore information flexibly while maintaining alignment with the research objectives (Sugiyono, 2019).

Secondary data were collected from internal company documentation, including screenshots of operational WhatsApp communications, partner revenue records, and the use of Google Forms as a reporting tool for partner contributions. Data collection techniques included interviews, documentation, and non participant observation. Non participant observation was conducted without direct involvement in the company's activities (Sugiyono, 2019). The research process was carried out in several stages. First, data were collected from interviews and relevant documentation. Second, the data were classified based on the research focus, namely partner contribution systems, MSME sponsorship, and revenue recording practices. Third, the data were analyzed using an interactive analysis model, which includes data reduction, data display, and conclusion drawing (Miles et al., 2014). To ensure data validity, this study applied source and technique triangulation by comparing interview results with documentation data, such as Google Form reports and revenue recapitulation records (Miles et al., 2014).

## 3. Results and Discussion

### 3.1 Results

The research results show that Jasku Courier Service has a structured operational system for managing courier partner activities. This system is supported by written regulations in the form of a collective labor agreement (KKB) and courier operational guidelines, as shown in Figures 1 and 2.



Figure 1. Collective Work Agreement (KKB)

Source: Data Processed (2025)



Figure 2. Courier Operational Guide  
Source: Data Processed (2025)

The document outlines various provisions regarding attendance, order confirmation, and reporting requirements that courier partners must comply with. This demonstrates that the company has implemented a basic operational control system. Furthermore, the company has established more detailed follow up regulations regarding reporting, order handling, and other additional provisions, as shown in Figure 3.



Figure 3. Further Cooperation Agreement  
Source: Data Processed (2025)

These regulations emphasize the importance of disciplined reporting and responsibility in operational management. To manage partner data, the company uses a simple Microsoft Excel-based record-keeping system, as shown in Figure 4.

MITRA KURIR 2025			MITRA KURIR 2025		
NO	NAMA KURIR	KODE ANGKATAN	NO	NAMA KURIR	KODE ANGKATAN
101	WGS ALFIN	WGS	151	WGS NILIR	WGS
102	WGS ALI	WGS	152	WGS DONK	WGS
103	WGS ALIH	WGS	153	WGS PRAYITNO	WGS
104	WGS ALIWUWA	WGS	154	WGS QAYYUM	WGS
105	WGS ALVIN	WGS	155	WGS RAHMAN	WGS
106	WGS AMRUL	WGS	156	WGS RIFIN	WGS
107	WGS ANDRE	WGS	157	WGS RISKI	WGS
108	WGS ANNA	WGS	158	WGS RYAN	WGS
109	WGS ANSORI	WGS	159	WGS ROFIQI	WGS
110	WGS ANTON	WGS	160	WGS ROSSY	WGS
111	WGS ANUGRAH	WGS	161	WGS RULY	WGS
112	WGS ANWAR	WGS	162	WGS SAFRE	WGS
115	WGS ARY	WGS	163	WGS SALDI	WGS
114	WGS BADAMA	WGS	164	WGS SALEH	WGS
115	WGS CANDRA	WGS	165	WGS SEPTIAN	WGS
116	WGS DEBY	WGS	166	WGS SIDDIK	WGS
117	WGS DIKA	WGS	167	WGS SOFI	WGS
118	WGS DIMAS	WGS	168	WGS SYAFIQ	WGS
119	WGS EBBY	WGS	169	WGS SYALIQI	WGS
120	WGS EKO	WGS	170	WGS TEGUH	WGS
121	WGS ELROHM	WGS	171	WGS TOFA	WGS
122	WGS FADLI	WGS	172	WGS LUCUP	WGS
123	WGS FAISOL	WGS	173	WGS UMAM	WGS
124	WGS FAZAL	WGS	174	WGS WADUD	WGS
125	WGS FARID	WGS	175	WGS WAHDI	WGS
126	WGS FARISI	WGS	176	WGS WAHYU	WGS
127	WGS FATA	WGS	177	WGS WARDI	WGS
128	WGS FATONI	WGS	178	WGS WIRANTO	WGS
129	WGS FAUROQ	WGS	179	WGS YADI	WGS
130	WGS FAUZAN	WGS	180	WGS YANTO	WGS
131	WGS FAZZY	WGS	181	WGS YOFAN	WGS
132	WGS FERI	WGS	182	WGS YONDIKI	WGS
133	WGS FIQI	WGS	183	WGS YONO	WGS
134	WGS FIDALIS	WGS			
135	WGS FIRMAN	WGS			
136	WGS FIWAN	WGS			
137	WGS HAMDAN	WGS			
138	WGS HARI	WGS			
139	WGS HENDRA	WGS			
140	WGS HEROL	WGS			
141	WGS HOLEB	WGS			
142	WGS HORI	WGS			
143	WGS IKK	WGS			
144	WGS ILHAM	WGS			
145	WGS IMAN	WGS			
146	WGS KHAIRUS	WGS			
147	WGS MASKUR	WGS			
148	WGS MAULANA	WGS			
149	WGS MUHAMMAD	WGS			
150	WGS MUHLIS	WGS			

Figure 4. Courier Partner Data  
Source: Data Processed (2025)

The data contains a list of registered courier partners and their identification codes, indicating that the company has a basic administrative system in place to manage partner resources.

Based on interviews, it was discovered that each courier partner receives a contribution of IDR 1,000 for each order received and is required to make a deposit to the admin via a provided link. This is as explained by an informant: "Partners receive IDR 1,000 for each order from Jasku and are required to deposit it to the admin via the provided link." The link is used not only for deposits but also as a means of attendance and monitoring. The admin will first check before summarizing the data, as the informant explained: "The admin first checks deposits and attendance. The recap results are usually shared monthly in the group."

In terms of financial recording, the company still uses a simple Microsoft Excel-based system managed by the admin. This is in accordance with the informant's statement: "The admin uses Excel, the admin records it." Regarding MSME sponsorship, the company applies a certain rate for each collaboration carried out. In addition, income from sponsorship is recorded separately from other income and managed directly by the business owner, as explained by the informant: "The admin uses a certain rate for each sponsorship, separated if the sponsorship income is purely owned by the owner of my suit." Furthermore, contributions from partners and sponsorships play a significant role in supporting the company's revenue. This demonstrates that both sources are part of the company's revenue system, as one informant explained: "Contributions from partners and sponsorships are very influential, so my company receives revenue from these orders."

### 3.2. Discussion

The findings indicate that Jasku Courier Service has implemented management accounting practices in a relatively simple form, particularly in revenue management and operational control. The implementation of operational rules through cooperation agreements (KKB) and courier guidelines reflects the presence of planning and control functions within the company's activities. This is in line with the concept of management accounting, which plays a role in supporting decision-making and organizational control (Horngren et al., 2014). The reporting system, which uses a link as a medium for both contribution submission and attendance, indicates an effort toward digitalization in operational processes. Although still simple, this system allows the company to monitor partner activities in a more structured manner. This reflects the control function in management accounting, where information is used to monitor performance and ensure compliance with established rules (Anthony & Govindarajan, 2007). The adoption of simple digital tools in small businesses is also consistent with prior studies on technology adoption in SMEs (Nguyen et al., 2015).

The use of Microsoft Excel as a recording tool indicates that the accounting system implemented is still traditional and manual. This condition may limit efficiency and accuracy in processing financial data. From a management accounting perspective, the use of more integrated systems can improve the quality of information and support more effective decision-making processes (Romney & Steinbart, 2015). This is supported by research indicating that accounting information systems significantly influence the quality of financial information (Susanto, 2017). In addition, the separation of revenue between partner contributions and sponsorship indicates an awareness of the importance of financial control and transparency. This practice enables the company to clearly identify different sources of revenue and evaluate their respective contributions to overall financial performance. This is consistent with management accounting principles, which emphasize the importance of relevant information in planning and performance evaluation (Horngren et al., 2014). The application of fixed tariffs in sponsorship activities also reflects the company's effort to optimize revenue through the diversification of income sources. This strategy demonstrates the role of management accounting in supporting financial planning and business strategy development (Anthony & Govindarajan, 2007).

Overall, although the management accounting practices implemented by Jasku are still relatively simple, the company has demonstrated efforts to apply the basic functions of management accounting, namely planning, recording, and control. This is important for maintaining operational sustainability, especially under conditions of limited resources and technology.

### 4. Conclusion

This study concludes that Jasku Courier Service has implemented basic management accounting practices in managing its operational and financial activities, although these practices are still relatively simple. The company has established structured operational systems through cooperation agreements (KKB) and courier guidelines, which reflect the application of planning and control functions in daily operations. In addition, the implementation of a reporting system using digital links for contribution submission and attendance demonstrates an initial effort toward the digitalization of operational processes. This system enables the company to monitor partner activities more effectively, even though the overall process is still supported by manual recording using Microsoft Excel. The findings also reveal that the separation of revenue between partner contributions and sponsorship activities indicates an awareness of financial control and transparency. Furthermore, the application of fixed tariffs in sponsorship activities reflects the company's effort to diversify its sources of revenue and strengthen its financial sustainability.

Despite these positive practices, the current system still has limitations in terms of efficiency and accuracy due to its reliance on manual processes. Therefore, it is recommended that the company gradually adopts more integrated and technology-based accounting systems in order to improve the quality of financial information and support better decision-making in the future. Overall, this study highlights that even with limited resources, small and developing businesses like Jasku Courier Service can implement fundamental management accounting practices that contribute to operational sustainability and organizational development.

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