

## METAFORA KUDA TROYA DAN AKUNTANSI INOVASI DALAM MENINGKATKAN NILAI BISNIS

Bonnie Soeherman, Aris Surya Putra

### Abstract

Abstrak - Metafora Kuda Troya dan Akuntansi Inovasi dalam Meningkatkan Nilai Bisnis

Tujuan Utama - Penelitian ini bertujuan memberi wawasan tentang peran akuntansi inovasi dalam meningkatkan nilai dan memitigasi risiko bisnis.

Metode - Penelitian interpretif ini menggunakan metode studi kasus social media dan social commerce. Adapun data yang diacu terkait dengan aplikasi luaran ByteDance dan Tiktok.

Temuan Utama - ByteDance mengeksekusi strategi kuda troya dalam penciptaan ekosistem bisnis. Strategi ini terwujud dalam Tiktok sebagai kuda troya, Capcut semacam "opium", dan Tiktok Shop adalah pasukan penyerang. Implementasi pengukuran akuntansi inovasi yang mengadopsi pirate metrics dapat mempertanggungjawabkan ekosistem ini.

Implikasi Teori dan Kebijakan - Akuntansi inovasi tidak meniadakan akuntansi konvensional melainkan mengisi kekosongan yang tidak terakomodasi. Bisnis internasional perlu mengkaji kondisi lingkungan eksternal secara holistik seperti aspek legal, budaya, dan politik.

Kebaruan Penelitian – Penelitian ini membahas secara khusus peran akuntansi inovasi serta isu akuntabilitas pada bisnis digital.

Abstract - Trojan Horse Metaphor and Innovation Accounting in Enhancing Business Value

Main Purpose - This research aims to provide insight into the role of innovation accounting in enhancing value and mitigating business risks.

Method - This interpretive research uses the social media and social commerce case study method. The data referred to are related to ByteDance and Tiktok output applications.

Main Findings - ByteDance executes a trojan horse strategy to create a business ecosystem. This strategy is manifested in Tiktok as a trojan horse, Capcut as a kind of 'opium,' and Tiktok Shop as an attacking army. Implementing innovation accounting measurements and adopting pirate metrics can account for this ecosystem.

Theory and Practical Implications - Innovation accounting does not negate conventional accounting but fills in the gaps that are not accommodated. International businesses must examine external environmental conditions holistically, including legal, cultural, and political aspects.

Novelty - This research specifically discusses the role of innovation accounting and accountability issues in digital business.

### Keywords

akuntansi inovasi; kuda troya; startup; tiktok

### Refbacks

- There are currently no rebfacks.

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Bonnie Soeherman Universitas Surabaya  
Indonesia  
Aris Surya Putra Universitas Surabaya  
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