

Succession Planning For Family Business Sustainability

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Abstract

Although family businesses play a big part in Indonesia's economy, many of them do not continue into the next generation. Family businesses have several challenges, namely the lack of awareness regarding the importance of sustainability, the existence of myths related to differences in the successor generation also determines the sustainability of the business so that the existence of succession is a phenomenon of changing generations where the sustainability of the family business will be left to the sustainability of the company that guarantees it. This study examines the effect of succession planning on family business sustainability, with a focus on MSMEs in the Banyumas and Tegal regions. Quantitative methods were used to analyze data obtained through questionnaires from business owners. The simple regression results show, with an independent variable contribution of 86.9% to explain family business sustainability. This means that succession planning significantly improves the sustainability of businesses the variability of sustainability can be explained by 86.9% by succession planning. This study emphasizes the importance of education and training for the next generation as well as transparency in communication between owners and successors. The findings are expected to be a reference in passing on the family business with careful planning to ensure business sustainability. Suggestions for future research include expanding the scope of the business and using more varied research methods.

Keywords: *succession planning; family business sustainability; msme*

INTRODUCTION

A family business is a business that has a majority shareholder is a family with activities run and controlled by the family. Based on Daya Karya Research found that 95% of companies in Indonesia are family companies that contribute 82% to Indonesia's Gross Domestic Product (GDP), and 40% contribution to market capitalization, but as many as 70% of family companies in Indonesia are unable to survive to the second generation, while 30% are able to survive in the second generation, and 13% can survive to the third generation (Safitri, 2022).

With the research above, it is known that Family enterprises are believed to play a significant role in economic advancement, both personally, family and environment. The existence of "Vision, Intention, and Behavior" makes family businesses continue to grow (Santoso, A., & Raharjo, 2022). The existence of modernization makes family businesses adjust

to existing changes. The need for careful planning is a priority for a family business. lack of succession planning is one of the reasons why the family business failed.

Not only that, family businesses also have several challenges, namely myths about changes in the next generation and a lack of understanding of the significance of sustainability also affect a company's capacity to survive so that succession is a generation transfer phenomenon where the sustainability of the family business will be handed over to the sustainability of the company that is its guarantee (Ison, 2021). There are several factors that make failure in succession, namely inability to manage the business, unpreparedness of the successor to continue the business, lack of communication between families, commitment, loyalty, and lack of confidence in the successor and succession planning (Ison, 2021).

Succession planning is a deliberate and systematic effort that must be prepared by the founder of the company because it determines the future of his company, in this case the founder of the company will prepare the next generation to be able to continue his business (Soegiharto, C. Y., & Perdhana, 2021). With succession planning, the company will avoid bankruptcy due to changes in the management and leadership system and the strategies implemented to adjust to the market. The importance of a succession plan in a family business is that each family member can express their opinion in the context of business sustainability, and see a picture of the company's strategy later in competing in the industrial world.

The process of succession planning is lengthy and preparation, will lead the company to carry out the transition smoothly, activities to prepare and develop the potential of employees are also part of succession planning (Rohmat, E. S., & Ande, 2018). There are three steps in the succession planning process, identifying objective, determining the best way to achieve goals, and implementing plans (Clifford, 2008).

Based on the results of research (Helen, N., Margaret-Mary Ngozi, O., & Chidinma Odira, 2023) succession planning is not only prepared by companies engaged on a large scale but also on a small scale such as MSMEs, in this case succession planning is also very much needed for the existence and sustainability of MSMEs themselves, and also medium and large scale. Due to the founder's incapacity to oversee the intricate process of transferring ownership and management to the following generation, very few businesses endure past the second generation and continuously continue into the third and insufficient managerial abilities to run a medium-sized company. Being competitive and advancing in this area would be a typical issue for the MSME sector.

MSMEs play an important role in providing employment, social welfare, and income distribution. Therefore, in facing competition in the business world, the role of MSMEs is highly anticipated by all parties. MSMEs must be able to maintain the smooth running of their businesses. The sustainability of MSME businesses will not last long if they do not have the necessary skills, especially in business management (Salma, Putri Mellinia., Laeli, Budiarti., Permata, 2023).

In this case, MSMEs are one of the driving sectors of monetary development in Indonesia. the role of MSMEs is very important because they contribute more than 60% or around Rp. 8,573 Trillion every year and absorb 116 Million people (Anastasya, 2023). Based on data from the Ministry of Cooperatives and MSMEs, it is known that West Java Province ranks first with the number of MSMEs 1,494,723 units, then the second is Central Java 1,457,126 units and East Java

1,153,576 units. Data from the Central Java Provincial Office of SMEs Cooperatives, MSMEs in Banyumas Regency is 8,556, Banyumas is in 5th place with the most MSMEs in Central Java after Banyumas.

By looking at the high potential in a number of MSMEs, researchers will examine in depth succession planning's impact on the sustainability of family businesses by distributing questionnaires to several business owners and MSMEs in the Banyumas and Tegal regions. Data from BPS Central Java as of 2022 the number of MSMEs in the Banyumas is 50,878 while Tegal Regency is 21,094 and Tegal City is 3,912. Banyumas ranks 3rd after Purbalingga and Jepara, while the Tegal was chosen because it has 2 regions, namely Tegal Regency and Tegal City.

This research has benefits in terms of theoretical and practical, in terms of theoretical, research can be a study in previous research related to research that discusses succession planning as a factor that shapes the occurrence of family business sustainability, while for practical benefits as reference material in passing on the business from the owner to the next successor to prepare with careful succession planning so that business sustainability can be carried out as expected.

LITERATURE REVIEW

Research (Soegiharto, C. Y., & Perdhana, 2021) with the findings that the implementation of family business succession in Indonesia is to prepare the second generation from the aspects of education and experience. Meanwhile, the succession challenges faced by the second generation are inequality in the use of technology, lack human resource capability, but the chances include expert support and business development expansion through higher-quality people resources.

Research (Rohmat, E. S., & Ande, 2018) with the findings that succession planning in the family business of PT XYZ has short-term and long-term goals in this case the need for transparency between the owner and the next generation of successors is needed in order to avoid unclear instructions with the main objective being to develop and maintain the family business for the next generation. Since the successor has known this company since the beginning, the family feels that they should be the ones to take over. In management succession, the owner and other family members decide to consider succession planning and determine who is qualified to take over as the company's successor.

Research (Nnabuife, E. K., & Okoli, 2017) related to Nigerian family-owned business sustainability and succession planning with the findings of gradual mentoring in business is one of the keys to success in the sustainability of family businesses. So that business owners strive to increase the transfer of knowledge, skills, and abilities needed to the next successor so that the potential of the business remains relevant and survives so that business continuity can be continued.

Research (Ng, H. C., Tan, J. D., Sugiarto, S., Widjaja, A. W., & Pramono, 2021) related to succession challenges in large family businesses, the research findings show that intertwined succession dynamics such as such as planning for succession, professional attitudes, and the participation of important non-family people successor preferences, successor attributes, conflict management, and possible strategies are challenges in succession in large family businesses.

Research (Bokhari, I. H., Muhammad, A. B., & Zakaria, 2020) examines the effect on corporate sustainability of organizational improvisation, strategic flexibility, and succession

planning, with research findings that succession planning and strategic flexibility partially have a significant relationship to business sustainability. Meanwhile, the impact of strategy flexibility and succession planning on firm sustainability is moderated by organizational improvisation.

Research (Istiatin, 2021) investigates succession planning and successful models PT Danliris and PT Batik Semar, is key's two successful successors in Indonesia's batik sector. PT Danliris's can attributed to the founder's involvement with his successor. The third generation was born as heirs who bear a good deal of responsibility for the long-term viability of the family firm, despite the fact that the transition was not planned. However, the founder's failure to include his successors prevented PT Batik Semar from succeeding. The founder remains in charge of running the family business. The successor of Batik Semar is merely inactive, and the present third generation is still in the forefront.

In (Liu, 2018) the research findings, which provide an integrative conceptual framework for the sustainable succession of family enterprises, indicate that firm attributes, family capital, and unique inheritance are the most crucial factors, regardless of whether the continuance of the succession will fail the business. Furthermore, loving family ties as well as the trust and dedication of predecessors and successors are crucial elements that should not be disregarded, particularly in a market climate that is competitive and changing quickly.

THEORETICAL FRAMEWORK

1. Family Owned Business

Family Owned Business (FOB) is Operations related to ownership and management are influenced by the family. FOB is a company where one or more families have a major impact on the growth of the business through its capital ownership in this instance, and whether they are hired employees, family relationships play a significant role in choosing company directors who express a wish to transfer the business to the following generation while still acknowledging the significance of the enterprise to the family's interests and objectives (Allouche, J., Amann, B., Jaussaud, J., & Kurashina, 2008). The size of FOBs varies from small shops, to multinational companies, the key is the existence of family ties. Family Ownership where a company with a family partnership is not limited to the company which places family members in the positions of CEO, management commissioner (Mubarok, 2021)

2. Succession Planning

Succession planning is "A process that can provide a seamless transition of leadership across the organization" is what succession planning is. It consists of three steps: determining the most important needs, developing and evaluating applicants, and choosing the individuals to occupy important roles (Collins, 2009). The process of finding and preparing qualified workers through job rotation, training, and mentorship to take over for important members of an organization when they retire, progress, or attrition occurs is known as succession planning. (Helen, N., Margaret-Mary Ngozi, O., & Chidinma Odira, 2023). Through succession planning, the company cultivates the ideal individuals with the ideal mindset to assume ownership, management, or leadership of the company, enabling it to carry out its mission to ensure its continued existence (Nnabuiife, E. K., & Okoli, 2017). In addition, another definition states that a methodical strategy to preparing for leadership roles in family businesses is succession planning. The indicators of succession planning can

be measured through: educational training, successor mentors, knowledge, and successor attitudes (Ifekwem, 2018).

3. Stewardship Theory

This theory explains that managers will behave as servants who will serve the interests of company owners. In this case, Stewardship theorists contend that if family managers have an innate desire to further the owners' interests, then their goals and those of family firm owners will coincide. The relationship between family business owners and family management is emotionally charged and long-lasting when their non-financial objectives are comparable and significant (Aladejebi, 2021). So that the success of a family business is largely determined by planning, organizing, actuating, controlling in the management of the organization, because it is also related to how a manager oversees the business in it, be it a manager who is paid by the owner or a manager who is taken from the owner's descendants.

4. Upper Echelon's Theory

This theory explains that the company's main decision maker is top management. Top management has a major contribution in making strategic decisions (Hamrick and Mason, 1984). The role of company owners in terms of business decisions is very important, they are the main key that will teach the next successor how to maintain the business so that it continues. all decisions taken by top management greatly affect the survival of the company, taking the wrong steps will also have an impact on its business, such as the need for capital loans, the company must take into account the company's ability to make installments, because when the company experiences financial difficulties, it is one of the characteristics of the company to be liquidated.

5. Agency Theory

This theory explains an engagement between the *principal* and the agent. If it is related to this research, between the company owner and the successor of the company there is a binding contract so that the successor of the company will act in line with the company owner. In this case, all decisions in terms of family business sustainability, the main decision-making role is the owner of the company which is then executed by the family successor to *survive* in the existing business world competition. Another fact stated by (Porfírio, J. A., Carrilho, T., Hassid, J., & Rodrigues, 2019) is that there is There is a negative relationship between the size of the family firm and the successor's decision to quit; that is, the smaller the company, the more the successor believes that future financial and non-financial benefits will be unappealing.

6. Sustainability

Sustainability comes from the word '*sustain*' which means the ability to maintain the integrity of something's existence. For a business to be considered sustainable, it must be continued and maintained over an extended period of time (Nnabuife, E. K., & Okoli, 2017). It's depends on the ability to anticipate and respond to changes that will occur. Changes can occur from the economic, political, social, and legal systems, as well as changes in leadership, ownership, to face changes, the better the potential for sustainability of the company. In terms of researchers using several Indicators to assess the sustainability

of family businesses, namely: succession preparation, competent young generation, succession quality, family value cultivation, and required attitudes (Barrett, 2013).

METHOD

This study uses a quantitative approach with a correlative research design, researchers tested 2 variables, namely the independent variable (succession planning), and the dependent variable (family business sustainability). The research location is in the Banyumas and Tegal regions. This study collected two types of data: primary and secondary, primary data obtained from distributing questionnaires through google form, while secondary data obtained through documentation studies in the form of reports from the Central Bureau of Statistics, literature studies from books, journals, news or related documents.

The population in this study were business owners or MSMEs in the Banyumas and Tegal regions. Sample determination was carried out using *non-probability purposive sampling* method. Researchers tested the quality of the instrument with a validity test using the *Product Moment Pearson Correlation* method and a reliability test. Meanwhile, to fulfill the assumptions in regression analysis, researchers used the Kolmogorov-Smirnov Test, multicollinearity test by looking at the TOL and VIF values and the Heteroscedasticity Test with the Glejser Test. Furthermore, researchers conducted simple regression analysis testing with hypothesis testing to see the effect both overall and partially.

RESULTS

1. Sampling Method and Results

The sample determination was carried out using *non-probability purposive sampling* method with 41 respondents were obtained to fulfill the primary data needs in this study. Respondents are family business owners in Banyumas and Tegal.

2. General Description

This research was conducted to see the effect of succession planning on family business sustainability. The data used in this study are primary data with specific respondent criteria. Researchers used online questionnaires distributed to respondents. Researchers used purposive sampling method when sampling. In this case, what is included in the respondent category is someone who has a family business. It is known that the respondents who are female are 38.1% while 61.9% are male.

Judging from the age range, respondents aged < 25 years were 9.5%, ages 25-35% were 19%, while the age range of 35-45 years was 40.5% and ages > 45 years were 31%. Educational background is also a consideration for researchers to be able to portray the diversity of respondents. It is known that 50% of respondents have an undergraduate degree (S2), 11.9% have an undergraduate degree (S1), 4.8% have a diploma (D3), and 33.3% have a high school degree (SMA).

3. Data Analysis Results

a. Quantitative Data Analysis Results of Instrument Quality Testing

1) Validity Test

The method used to conduct the *validity test* in this study is divided into
2, 1. Likert scale 1-5 using the *Pearson Correlation Product Moment* method

(to test items of the independent variable, namely business succession planning and the dependent variable (Y), namely the success of family business succession). The validity testing criteria are carried out in 2 ways, the first way is by comparing r count with r table where r count has been analyzed using IBM SPSS 20 by looking at the *Product Moment Pearson Correlation* value at the output, the second way is by comparing the Sig Value. (2 tailed) > 0.05 . If the 2 validity testing criteria above are met, the construct of the variable measuring instrument formed is declared valid. It should be understood that testing the quality of this instrument is carried out on each question item per variable, not as a whole. The results of testing the validity of the question items for each variable are as follows:

Table 1. Pearson Correlation Product Moment Validity Test

| Variable | Question | r count $>$ r table | | Sig. (2-Tailed) < 0.05 | Desc. |
|--|----------|-------------------------|----------------------------------|-----------------------------|-------|
| | | r count | r tabel $n=41, n-2$ df 0,05 | | |
| Family Business Succession Planning | X1.1 | 0,70 | 0,308 | 0,000 | Valid |
| | X1.2 | 0,472 | 0,308 | 0,002 | Valid |
| | X1.3 | 0,712 | 0,308 | 0,000 | Valid |
| | X1.4 | 0,837 | 0,308 | 0,000 | Valid |
| | X1.5 | 0,825 | 0,308 | 0,000 | Valid |
| | X1.6 | 0,806 | 0,308 | 0,000 | Valid |
| | X1.7 | 0,882 | 0,308 | 0,000 | Valid |
| | X1.8 | 0,841 | 0,308 | 0,000 | Valid |
| | X1.9 | 0,842 | 0,308 | 0,000 | Valid |
| | X1.10 | 0,745 | 0,308 | 0,000 | Valid |
| | X1.11 | 0,823 | 0,308 | 0,000 | Valid |
| Family Business Sustainability | Y1.1 | 0,919 | 0,308 | 0,000 | Valid |
| | Y1.2 | 0,934 | 0,308 | 0,000 | Valid |
| | Y1.3 | 0,857 | 0,308 | 0,000 | Valid |
| | Y1.4 | 0,656 | 0,308 | 0,000 | Valid |
| | Y1.5 | 0,834 | 0,308 | 0,000 | Valid |
| | Y1.6 | 0,923 | 0,308 | 0,000 | Valid |

| | | | | |
|------|-------|-------|-------|-------|
| Y1.7 | 0,892 | 0,308 | 0,000 | Valid |
| Y1.8 | 0,905 | 0,308 | 0,000 | Valid |
| Y1.9 | 0,908 | 0,308 | 0,000 | Valid |

Source: research data processed, 2024

Based on the validity test, r value of all question items in each variable is greater than the r table value and the significance value (2-tailed) of all question items in each variable is smaller than the *critical value* (0.05), so it can be stated that all question items in each variable used in the study meet the validity requirements.

2) Reliability Test

Reliability test is a tool used to measure the consistency of a questionnaire which is an indicator of a variable or construct (Siregar, 2016).

Table 2. Reliability Test Table

| Variable | Method | Criteria | Cronbach's Alpha | Indicator | Desc. |
|----------|------------|-------------------------|------------------|-----------|----------|
| Y | Alpha | Cronbach's Alpha \geq | 0,957 | 0,60 | reliable |
| | Cronbach's | 0.60 | | | |
| X1 | Alpha | Cronbach's Alpha \geq | 0,924 | 0,60 | reliable |
| | Cronbach's | 0.60 | | | |

Source: research data processed, 2024

Based on the reliability test above all variables used in the study meet the reliability requirements, because Cronbach's Alpha value in each variable is greater than 0.6

b. Quantitative Data Analysis Results Classical Assumption Test

1) Normality Test

Normality detection in this study using the Kolmogorov-Smirnov test with the criteria Asymp. Sig (2-tailed) is greater than 0.05, the data is said to be normal. After being analyzed using IBM SPSS 20, the results obtained Asymp. Sig (2-tailed) is 0.330 > 0.05, it can be concluded that the data distribution is normally distributed.

2) Multicollinearity Test

Multicollinearity is tested using (1) tolerance value and its opposite (2) variance inflation factor (VIF). The commonly used value to indicate the presence of multicollinearity is a tolerance value ≥ 0.10 or the same as a VIF value ≤ 10 . Tolerance value of 1.000 > 0.10 and VIF 1.000 < 10, so there is no multicollinearity.

3) Heteroscedasticity Test

This heteroscedasticity test uses the glejser method by comparing **sig.value > 0.05**. The sig.value is known to be 0.501 > 0.05, so it can be

concluded that the regression model is declared valid as a testing tool because it is free from heteroscedasticity.

c. Hypothesis Test

Hypothesis testing is done using the t test to measure the influence between succession planning on family business sustainability. Hypothesis testing is carried out to test the hypothesis proposed in the study. Simple regression analysis was chosen to analyze the data in this study. the simple regression equation is as follows:

$$\hat{Y} = 9,362 + 0.030 X$$

Description:

\hat{Y} : Predicted Family Business Sustainability (Y)

9,362 : A constant of 9.362 means that if there is no succession planning (X) then the consistent value of family business sustainability is 9.362.

0,030 : This figure indicates that every 1% addition of succession planning, the family business sustainability will increase by 0.030.

The t test criteria (partial) are:

a) If the significance value (Sig.) < probability 0.05 and the value of t count > t table then there is an influence of the independent variable (X) on the dependent variable (Y) or H_a accepted and H_0 rejected

b) If the significance value (Sig.) > probability 0.05 and the value of t count < t table then there is no effect of the independent variable (X) on the dependent variable (Y) or H_a is rejected and H_0 is accepted.

Table 3. The t test

| Variable | t-count | Sig. | conclusion |
|----------|---------|-------|-------------|
| X1 | 10,954 | 0,000 | significant |

$$t\text{-table}=(\alpha/2; n-k-1) = (0,05/2; 39)= 2,023$$

Source: research data processed, 2024

The t test between the succession planning variable (X) on family business sustainability (Y) shows that succession planning has a significant effect on family business sustainability. This can be seen by comparing the calculated t value of $10.954 < t \text{ table } 2.023$ or $\text{Sig } t \text{ } 0.000 < 0.050$ level of significance so that H_a is accepted and H_0 is rejected.

d. Testing the Coefficient of Determination (R^2)

The coefficient of determination is used to test how much influence the independent variables have on the dependent variable.

Table 4. Model Summary

| R | R Square | Adjusted R Square | Std. Error of The Estimate |
|-------|----------|-------------------|----------------------------|
| 0,869 | 0,755 | 0,748 | 0,136 |

The independent variable is X

Source: research data processed, 2024

Model Summary Table Analysis:

a) The R value is 0.869, in this case it can be concluded that the influence between the independent variable in the form of succession planning on the dependent variable, namely family business sustainability, is 86.9%.

- b) R square or the coefficient of determination obtained is 0.755, which means that the variation in family business sustainability is explained by the variation in succession planning by 75.5% or the succession planning variable is able to influence family business sustainability by 22.8%.
- c) *Adjusted R square* is a coefficient of determination that has been corrected by the number of variables and sample size so as to reduce the element of bias in the event of additional variables or additional sample size. *Adjusted R square* of 0.748 means that variations in family business sustainability can be explained by variations in succession planning by 74.8%.

DISCUSSION

Based on the t test between the succession planning variable (X) and the sustainability of the family business (Y), it shows that succession planning has a significant effect on the sustainability of the family business by comparing the calculated t value of $10.954 < t_{table} 2.023$ or $Sig\ t\ 0.000 < 0.050$ level of significance so that it receives H_a and reject H_0 . The R value is 0.869, the influence of the independent variable in the form of succession planning on the dependent variable, namely the sustainability of the family business, is 86.9% and 13.1% is influenced by other factors. If examined more deeply, the direction of the influence of succession planning on the sustainability of the family business is in a positive direction, meaning that the more a business is planned well, the better the sustainability of the family business will be. The results of this research are in line with (Soegiharto, C. Y., & Perdhana, 2021) with the finding that the implementation of family business succession in Indonesia is to prepare the second generation starting from the aspects of education and experience. This is in line with the findings of this research where it is known that 50% of respondents had a Bachelor's degree (S2), 11.9% had a Bachelor's Degree (S1), 4.8% had a Diploma 3 (D3), and 4.8% had a Senior High School (SMA). 33.3%. The importance of succession planning is also determined by education and training factors, so researchers believe that formal and non-formal education and training can also be an important modality for the sustainability of a family business.

Family business is also greatly influenced by ties within the family so that succession planning becomes an important capital because in the process of identifying the next generation, to preparing the next generation in terms of education, training, both formal and informal, providing knowledge to prepare the mental attitude of a leader to achieve success. success in business sustainability itself.

According to Upper Echelon Theory, it states that the attitude of a company owner in making decisions is also the key to success in business, in this case it is also supported by stewardship theory that a series of planning, organizing, actuating, controlling in organizational management can be the basis for make decision. and also the existence of agency theory also plays a role in determining the attitude of the next generation regarding the potential of the business itself because there is a bond between the owner and the next generation.

The results of this research are in line with research (Rohmat, E. S., & Ande, 2018) with findings namely succession planning in the PT family business. XYZ has short and long term goals, in this case the need for transparency between owners and the next generation. This is a crucial item where researchers make it a prerequisite for family business actors to know the vision and mission of their family business and ideally have the values and culture adhered to by the family which have been outlined in the question item for the succession planning variable.

Research (Nnabuife, E. K., & Okoli, 2017) related to succession planning and sustainability of family-owned businesses in Nigeria with the findings that gradual assistance in business is one of the keys to success in the sustainability of family businesses is also research that is in line with the researchers' findings. Researchers consider it important for family business successors to attend several business-related training in order to improve their skills.

CONCLUSIONS

Business succession planning is a positive stimulus for the sustainability of the family business. This is reflected in the contribution of family business successors in attending formal and non-formal education so that they can hone their business skills. Not only from this aspect, business successors must be able to adapt to all forms of changes in their business. Able to understand the vision, mission, goals and values and culture of the business involved. The results of this research cover the answers of respondents in the Banyumas and Tegal areas with a variety of business lines in the food, beverage and service sectors. The findings of this research confirm that family-owned businesses have a critical point in regenerating successors to continue the family business. The better the business is planned by the next generation, the ideally the business is projected to last a long time. The suggestions from researchers after conducting research based on the research results are as follows: Researchers suggest that for further research the independent variables of succession planning should still be used. Researchers also have suggestions that expanding the business scope could also be a possible future research if seen from the lack of variety in the business scope that researchers carry out. This research is also still limited to the Banyumas and Tegal areas, so there is still wide opportunity for further research with more research samples and more comprehensive characteristics of respondents and to deepen the findings in the field, you can use a qualitative or mixed method approach. This aims to obtain more specific and accurate results in research regarding the sustainability of family businesses. Then, it is hoped that further research can carry out other tests to obtain other findings using different criteria, for example based on gender/gender, work background/type of work/employment status, income level.

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