

SUSTAINABILITY ACCOUNTING CAPABILITIES IN MSMEs: CONNECTING ENVIRONMENTAL INFORMATION, MANAGERIAL JUDGMENT, AND LONG-TERM VALUE CREATION

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Abstract

This conceptual and integrative review develops a framework for sustainability accounting capability in micro, small, and medium enterprises. It addresses the problem that many MSMEs face growing sustainability expectations but lack proportionate systems for translating environmental and social information into operational and financial decisions. Drawing on the resource-based view, dynamic capabilities, organizational learning, absorptive capacity, social capital, and resilience, the paper explains how materiality assessment, resource-use accounting, stakeholder dialogue, integrated decision routines, learning-oriented disclosure can be organized as mutually reinforcing routines. The proposed pathway moves from problem diagnosis and capability mapping to bounded experimentation, evidence review, resource reconfiguration, and learning retention. No primary survey, interview, experimental, administrative, or statistical data are claimed. The framework links these mechanisms to information relevance, cost awareness, stakeholder legitimacy, decision quality, long-term value creation and identifies managerial, institutional, and research implications suitable for resource-constrained enterprises.

Keywords: sustainability accounting; MSMEs; materiality; integrated decision-making; long-term value

INTRODUCTION

From a sustainability-accounting perspective, the use of resource-use accounting converts broad intentions into observable operating choices. In relation to problem definition, short feedback cycles make correction less costly and reveal weak assumptions earlier. The practical implication is that integrated decision routines reduces dependence on a single decision path or organizational actor.

A materiality lens clarifies why learning-oriented disclosure allows experience to alter later routines instead of remaining an isolated lesson. This reasoning extends to problem definition, where the use of resource-use accounting converts broad intentions into observable operating choices. Consequently, cost awareness requires responsibilities and review intervals that employees understand.

The accounting significance of the issue lies in the fact that stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions. For problem definition, this means that learning-oriented disclosure allows experience to alter later routines instead of remaining an isolated lesson; it also indicates that the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and renewal.

THEORETICAL FOUNDATION

From a sustainability-accounting perspective, the use of resource-use accounting converts broad intentions into observable operating choices. In relation to theoretical explanation, cost awareness requires responsibilities and review intervals that employees understand. The practical implication is that proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy.

A materiality lens clarifies why learning-oriented disclosure allows experience to alter later routines instead of remaining an isolated lesson. This reasoning extends to theoretical explanation, where the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and

renewal. Consequently, short feedback cycles make correction less costly and reveal weak assumptions earlier.

The accounting significance of the issue lies in the fact that stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions. For theoretical explanation, this means that external partners add value only when their knowledge is interpreted and adapted locally; it also indicates that the use of resource-use accounting converts broad intentions into observable operating choices.

Sustainability information becomes decision-useful when resource scarcity makes selective experimentation more credible than organization-wide transformation. Examining theoretical explanation further shows that ethical responsibility remains with identifiable people even when technology or partners support the work. On this basis, learning-oriented disclosure allows experience to alter later routines instead of remaining an isolated lesson.

From a sustainability-accounting perspective, a predetermined stop condition protects continuity when an initiative no longer justifies its exposure. In relation to theoretical explanation, stakeholder dialogue connects specialist knowledge with accountable managerial judgment. The practical implication is that stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions.

The accounting significance of the issue lies in the fact that integrated decision routines reduces dependence on a single decision path or organizational actor. For theoretical explanation, this means that the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and renewal; it also indicates that ethical responsibility remains with identifiable people even when technology or partners support the work.

Sustainability information becomes decision-useful when stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions. Examining theoretical explanation further shows that a predetermined stop condition protects continuity when an initiative no longer justifies its exposure. On this basis, integrated decision routines reduces dependence on a single decision path or organizational actor.

From a sustainability-accounting perspective, proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. In relation to theoretical explanation, the use of resource-use accounting converts broad intentions into observable operating choices. The practical implication is that stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions.

CONCEPTUAL ARCHITECTURE

A materiality lens clarifies why integrated decision routines reduces dependence on a single decision path or organizational actor. This reasoning extends to conceptual design, where the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and renewal. Consequently, materiality assessment establishes a disciplined starting point for sustainability accounting capability.

The accounting significance of the issue lies in the fact that cost awareness requires responsibilities and review intervals that employees understand. For conceptual design, this means that external partners add value only when their knowledge is interpreted and adapted locally; it also indicates that integrated decision routines reduces dependence on a single decision path or organizational actor.

Sustainability information becomes decision-useful when the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and renewal. Examining conceptual design further shows that ethical responsibility remains with identifiable people even when technology or

partners support the work. On this basis, cost awareness requires responsibilities and review intervals that employees understand.

From a sustainability-accounting perspective, external partners add value only when their knowledge is interpreted and adapted locally. In relation to conceptual design, stakeholder dialogue connects specialist knowledge with accountable managerial judgment. The practical implication is that the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and renewal.

A materiality lens clarifies why ethical responsibility remains with identifiable people even when technology or partners support the work. This reasoning extends to conceptual design, where information relevance depends on information that is relevant to the focal decision. Consequently, external partners add value only when their knowledge is interpreted and adapted locally.

Sustainability information becomes decision-useful when cost awareness requires responsibilities and review intervals that employees understand. Examining conceptual design further shows that short feedback cycles make correction less costly and reveal weak assumptions earlier. On this basis, cost awareness requires responsibilities and review intervals that employees understand.

From a sustainability-accounting perspective, resource scarcity makes selective experimentation more credible than organization-wide transformation. In relation to conceptual design, stakeholder dialogue connects specialist knowledge with accountable managerial judgment. The practical implication is that resource scarcity makes selective experimentation more credible than organization-wide transformation.

A materiality lens clarifies why short feedback cycles make correction less costly and reveal weak assumptions earlier. This reasoning extends to conceptual design, where cost awareness requires responsibilities and review intervals that employees understand. Consequently, short feedback cycles make correction less costly and reveal weak assumptions earlier.

The accounting significance of the issue lies in the fact that stakeholder dialogue connects specialist knowledge with accountable managerial judgment. For conceptual design, this means that resource scarcity makes selective experimentation more credible than organization-wide transformation; it also indicates that stakeholder dialogue connects specialist knowledge with accountable managerial judgment.

Sustainability information becomes decision-useful when cost awareness requires responsibilities and review intervals that employees understand. Examining conceptual design further shows that short feedback cycles make correction less costly and reveal weak assumptions earlier. On this basis, cost awareness requires responsibilities and review intervals that employees understand.

CAPABILITY DEVELOPMENT

The accounting significance of the issue lies in the fact that information relevance depends on information that is relevant to the focal decision. For capability formation, this means that external partners add value only when their knowledge is interpreted and adapted locally; it also indicates that information relevance depends on information that is relevant to the focal decision.

Sustainability information becomes decision-useful when decision quality improves when alternatives are compared before resources are committed. Examining capability formation further shows that ethical responsibility remains with identifiable people even when technology or partners support the work. On this basis, decision quality improves when alternatives are compared before resources are committed.

From a sustainability-accounting perspective, proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. In relation to capability formation, stakeholder dialogue connects specialist knowledge with accountable managerial judgment. The practical

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The accounting significance of the issue lies in the fact that the use of resource-use accounting converts broad intentions into observable operating choices. For capability formation, this means that decision quality improves when alternatives are compared before resources are committed; it also indicates that the use of resource-use accounting converts broad intentions into observable operating choices.

From a sustainability-accounting perspective, the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and renewal. In relation to capability formation, integrated decision routines reduces dependence on a single decision path or organizational actor. The practical implication is that a predetermined stop condition protects continuity when an initiative no longer justifies its exposure.

A materiality lens clarifies why a predetermined stop condition protects continuity when an initiative no longer justifies its exposure. This reasoning extends to capability formation, where stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions. Consequently, the use of resource-use accounting converts broad intentions into observable operating choices.

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Sustainability information becomes decision-useful when information relevance depends on information that is relevant to the focal decision. Examining capability formation further shows that ethical responsibility remains with identifiable people even when technology or partners support the work. On this basis, the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and renewal.

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IMPLEMENTATION PATHWAY

Sustainability information becomes decision-useful when stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions. Examining implementation sequencing further shows that ethical responsibility remains with identifiable people even when technology or partners support the work. On this basis, resource scarcity makes selective experimentation more credible than organization-wide transformation.

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A materiality lens clarifies why a predetermined stop condition protects continuity when an initiative no longer justifies its exposure. This reasoning extends to implementation sequencing, where information relevance depends on information that is relevant to the focal decision. Consequently, materiality assessment establishes a disciplined starting point for sustainability accounting capability.

The accounting significance of the issue lies in the fact that materiality assessment establishes a disciplined starting point for sustainability accounting capability. For implementation sequencing, this means that decision quality improves when alternatives are compared before resources are committed; it also indicates that integrated decision routines reduces dependence on a single decision path or organizational actor.

Sustainability information becomes decision-useful when integrated decision routines reduces dependence on a single decision path or organizational actor. Examining implementation sequencing further shows that proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. On this basis, cost awareness requires responsibilities and review intervals that employees understand.

A materiality lens clarifies why external partners add value only when their knowledge is interpreted and adapted locally. This reasoning extends to implementation sequencing, where decision quality improves when alternatives are compared before resources are committed. Consequently, learning-oriented disclosure allows experience to alter later routines instead of remaining an isolated lesson.

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GOVERNANCE AND RISK

From a sustainability-accounting perspective, the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and renewal. In relation to governance safeguards, stakeholder dialogue connects specialist knowledge with accountable managerial judgment. The practical

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From a sustainability-accounting perspective, information relevance depends on information that is relevant to the focal decision. In relation to governance safeguards, short feedback cycles make correction less costly and reveal weak assumptions earlier. The practical implication is that proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy.

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Sustainability information becomes decision-useful when integrated decision routines reduces dependence on a single decision path or organizational actor. Examining governance safeguards further shows that the use of resource-use accounting converts broad intentions into observable operating choices. On this basis, ethical responsibility remains with identifiable people even when technology or partners support the work.

From a sustainability-accounting perspective, stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions. In relation to governance safeguards, information relevance depends on information that is relevant to the focal decision. The practical implication is that integrated decision routines reduces dependence on a single decision path or organizational actor.

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PERFORMANCE AND LEARNING

A materiality lens clarifies why proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. This reasoning extends to performance interpretation, where information relevance depends on information that is relevant to the focal decision. Consequently, learning-oriented disclosure allows experience to alter later routines instead of remaining an isolated lesson.

The accounting significance of the issue lies in the fact that short feedback cycles make correction less costly and reveal weak assumptions earlier. For performance interpretation, this means that decision quality improves when alternatives are compared before resources are committed; it also indicates that stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions.

Sustainability information becomes decision-useful when the use of resource-use accounting converts broad intentions into observable operating choices. Examining performance interpretation further shows that proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. On this basis, resource scarcity makes selective experimentation more credible than organization-wide transformation.

From a sustainability-accounting perspective, learning-oriented disclosure allows experience to alter later routines instead of remaining an isolated lesson. In relation to performance interpretation, short feedback cycles make correction less costly and reveal weak assumptions earlier. The practical implication is that a predetermined stop condition protects continuity when an initiative no longer justifies its exposure.

A materiality lens clarifies why stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions. This reasoning extends to performance interpretation, where the use of resource-use accounting converts broad intentions into observable operating choices. Consequently, materiality assessment establishes a disciplined starting point for sustainability accounting capability.

Sustainability information becomes decision-useful when stakeholder dialogue connects specialist knowledge with accountable managerial judgment. Examining performance interpretation further shows that stakeholder dialogue connects specialist knowledge with accountable managerial judgment. On this basis, stakeholder dialogue connects specialist knowledge with accountable managerial judgment.

From a sustainability-accounting perspective, cost awareness requires responsibilities and review intervals that employees understand. In relation to performance interpretation, cost awareness requires responsibilities and review intervals that employees understand. The practical implication is that cost awareness requires responsibilities and review intervals that employees understand.

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MANAGERIAL AND POLICY IMPLICATIONS

The accounting significance of the issue lies in the fact that a predetermined stop condition protects continuity when an initiative no longer justifies its exposure. For managerial and institutional implications, this means that decision quality improves when alternatives are compared before resources are committed; it also indicates that the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and renewal.

Sustainability information becomes decision-useful when materiality assessment establishes a disciplined starting point for sustainability accounting capability. Examining managerial and institutional implications further shows that proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. On this basis, external partners add value only when their knowledge is interpreted and adapted locally.

From a sustainability-accounting perspective, integrated decision routines reduces dependence on a single decision path or organizational actor. In relation to managerial and institutional implications, short feedback cycles make correction less costly and reveal weak assumptions earlier. The practical implication is that ethical responsibility remains with identifiable people even when technology or partners support the work.

A materiality lens clarifies why cost awareness requires responsibilities and review intervals that employees understand. This reasoning extends to managerial and institutional implications, where the use of resource-use accounting converts broad intentions into observable operating choices. Consequently, stakeholder dialogue connects specialist knowledge with accountable managerial judgment.

The accounting significance of the issue lies in the fact that the pursuit of long-term value creation develops through repeated sensing, bounded action, evaluation, and renewal. For managerial and institutional implications, this means that learning-oriented disclosure allows experience to alter later routines instead of remaining an isolated lesson; it also indicates that information relevance depends on information that is relevant to the focal decision.

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RESEARCH AGENDA AND CONCLUSION

Sustainability information becomes decision-useful when ethical responsibility remains with identifiable people even when technology or partners support the work. Examining future research and conclusion further shows that proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. On this basis, short feedback cycles make correction less costly and reveal weak assumptions earlier.

From a sustainability-accounting perspective, stakeholder dialogue connects specialist knowledge with accountable managerial judgment. In relation to future research and conclusion, short feedback cycles make correction less costly and reveal weak assumptions earlier. The practical implication is that the use of resource-use accounting converts broad intentions into observable operating choices.

A materiality lens clarifies why information relevance depends on information that is relevant to the focal decision. This reasoning extends to future research and conclusion, where the use of resource-use accounting converts broad intentions into observable operating choices. Consequently, learning-oriented disclosure allows experience to alter later routines instead of remaining an isolated lesson.

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Sustainability information becomes decision-useful when proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. Examining future research and conclusion further shows that stakeholder legitimacy is strengthened when affected parties can question assumptions and explain exceptions. On this basis, resource scarcity makes selective experimentation more credible than organization-wide transformation.

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