

ESG ASSURANCE CAPABILITIES FOR MSMES: CONNECTING MATERIALITY, EVIDENCE QUALITY, AND CREDIBLE SUSTAINABILITY COMMUNICATION

Ucu Supriatna¹, Nia Riana²

¹International Women University, Bandung, Indonesia

²Universitas Widyatama, Bandung, Indonesia

Email: ¹ucu.supriatna@iwu.ac.id; ²nia.riana@widyatama.ac.id

Abstract

This conceptual and integrative review develops a framework for proportionate ESG assurance in micro, small, and medium enterprises. It addresses the problem that MSMEs face increasing requests for environmental, social, and governance information but often lack affordable assurance routines that distinguish credible evidence from symbolic disclosure. Drawing on the resource-based view, dynamic capabilities, organizational learning, absorptive capacity, social capital, and resilience, the paper explains how stakeholder materiality mapping, evidence-quality protocols, responsibility assignment, independent challenge, corrective disclosure learning 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 reporting credibility, decision usefulness, stakeholder confidence, lower greenwashing risk, sustainability resilience and identifies managerial, institutional, and research implications suitable for resource-constrained enterprises.

Keywords: ESG assurance; MSMEs; materiality; evidence quality; sustainability communication

INTRODUCTION

From a sustainability-accounting perspective, the use of evidence-quality protocols 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 independent challenge reduces dependence on a single decision path or organizational actor.

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

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

THEORETICAL FOUNDATION

From a sustainability-accounting perspective, the use of evidence-quality protocols converts broad intentions into observable operating choices. In relation to theoretical explanation, decision usefulness 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 corrective disclosure learning allows experience to alter later routines instead of remaining an isolated lesson. This reasoning extends to theoretical explanation, where

the pursuit of sustainability resilience 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 confidence 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 evidence-quality protocols 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, corrective disclosure learning 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, responsibility assignment connects specialist knowledge with accountable managerial judgment. The practical implication is that stakeholder confidence is strengthened when affected parties can question assumptions and explain exceptions.

The accounting significance of the issue lies in the fact that independent challenge reduces dependence on a single decision path or organizational actor. For theoretical explanation, this means that the pursuit of sustainability resilience 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 confidence 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, independent challenge 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 evidence-quality protocols converts broad intentions into observable operating choices. The practical implication is that stakeholder confidence is strengthened when affected parties can question assumptions and explain exceptions.

CONCEPTUAL ARCHITECTURE

A materiality lens clarifies why independent challenge reduces dependence on a single decision path or organizational actor. This reasoning extends to conceptual design, where the pursuit of sustainability resilience develops through repeated sensing, bounded action, evaluation, and renewal. Consequently, stakeholder materiality mapping establishes a disciplined starting point for proportionate ESG assurance.

The accounting significance of the issue lies in the fact that decision usefulness 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 independent challenge reduces dependence on a single decision path or organizational actor.

Sustainability information becomes decision-useful when the pursuit of sustainability resilience 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, decision usefulness 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, responsibility assignment connects specialist knowledge with accountable managerial judgment. The practical implication is that the pursuit of sustainability resilience 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 reporting credibility 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 decision usefulness 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, decision usefulness 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, responsibility assignment 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 decision usefulness 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 responsibility assignment 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 responsibility assignment connects specialist knowledge with accountable managerial judgment.

Sustainability information becomes decision-useful when decision usefulness 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, decision usefulness requires responsibilities and review intervals that employees understand.

CAPABILITY DEVELOPMENT

The accounting significance of the issue lies in the fact that reporting credibility 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 reporting credibility depends on information that is relevant to the focal decision.

Sustainability information becomes decision-useful when lower greenwashing risk 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, lower greenwashing risk 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, responsibility assignment connects specialist knowledge with accountable managerial judgment. The practical implication is that proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy.

A materiality lens clarifies why short feedback cycles make correction less costly and reveal weak assumptions earlier. This reasoning extends to capability formation, where reporting credibility depends on information that is relevant to the focal decision. Consequently, short feedback cycles make correction less costly and reveal weak assumptions earlier.

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

From a sustainability-accounting perspective, the pursuit of sustainability resilience develops through repeated sensing, bounded action, evaluation, and renewal. In relation to capability formation, independent challenge 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 confidence is strengthened when affected parties can question assumptions and explain exceptions. Consequently, the use of evidence-quality protocols converts broad intentions into observable operating choices.

The accounting significance of the issue lies in the fact that the use of evidence-quality protocols converts broad intentions into observable operating choices. For capability formation, this means that proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy; it also indicates that reporting credibility depends on information that is relevant to the focal decision.

Sustainability information becomes decision-useful when reporting credibility 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 sustainability resilience develops through repeated sensing, bounded action, evaluation, and renewal.

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IMPLEMENTATION PATHWAY

Sustainability information becomes decision-useful when stakeholder confidence 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.

From a sustainability-accounting perspective, resource scarcity makes selective experimentation more credible than organization-wide transformation. In relation to implementation sequencing, responsibility assignment connects specialist knowledge with accountable managerial judgment. 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 implementation sequencing, where reporting credibility depends on information that is relevant to the focal decision. Consequently, stakeholder materiality mapping establishes a disciplined starting point for proportionate ESG assurance.

The accounting significance of the issue lies in the fact that stakeholder materiality mapping establishes a disciplined starting point for proportionate ESG assurance. For implementation sequencing, this means that lower greenwashing risk improves when alternatives are compared before resources are committed; it also indicates that independent challenge reduces dependence on a single decision path or organizational actor.

Sustainability information becomes decision-useful when independent challenge 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, decision usefulness 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 lower greenwashing risk improves when alternatives are compared before resources are committed. Consequently, corrective disclosure learning allows experience to alter later routines instead of remaining an isolated lesson.

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Sustainability information becomes decision-useful when corrective disclosure learning allows experience to alter later routines instead of remaining an isolated lesson. Examining implementation sequencing further shows that stakeholder materiality mapping establishes a disciplined starting point for proportionate ESG assurance. On this basis, external partners add value only when their knowledge is interpreted and adapted locally.

From a sustainability-accounting perspective, lower greenwashing risk improves when alternatives are compared before resources are committed. In relation to implementation sequencing, corrective disclosure learning allows experience to alter later routines instead of remaining an isolated lesson. The practical implication is that stakeholder materiality mapping establishes a disciplined starting point for proportionate ESG assurance.

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 lower greenwashing risk improves when alternatives are compared before resources are committed. Consequently, corrective disclosure learning allows experience to alter later routines instead of remaining an isolated lesson.

GOVERNANCE AND RISK

From a sustainability-accounting perspective, the pursuit of sustainability resilience develops through repeated sensing, bounded action, evaluation, and renewal. In relation to governance safeguards, responsibility assignment connects specialist knowledge with accountable managerial judgment. The practical implication is that ethical responsibility remains with identifiable people even when technology or partners support the work.

A materiality lens clarifies why external partners add value only when their knowledge is interpreted and adapted locally. This reasoning extends to governance safeguards, where reporting credibility depends on information that is relevant to the focal decision. Consequently, responsibility assignment connects specialist knowledge with accountable managerial judgment.

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From a sustainability-accounting perspective, reporting credibility 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.

The accounting significance of the issue lies in the fact that ethical responsibility remains with identifiable people even when technology or partners support the work. For governance safeguards, this means that a predetermined stop condition protects continuity when an initiative no longer justifies its exposure; it also indicates that proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy.

Sustainability information becomes decision-useful when independent challenge reduces dependence on a single decision path or organizational actor. Examining governance safeguards further shows that the use of evidence-quality protocols 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 confidence is strengthened when affected parties can question assumptions and explain exceptions. In relation to governance safeguards, reporting credibility depends on information that is relevant to the focal decision. The practical implication is that independent challenge reduces dependence on a single decision path or organizational actor.

A materiality lens clarifies why proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. This reasoning extends to governance safeguards, where the pursuit of sustainability resilience develops through repeated sensing, bounded action, evaluation, and renewal. Consequently, stakeholder confidence is strengthened when affected parties can question assumptions and explain exceptions.

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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 reporting credibility depends on information that is relevant to the focal decision. Consequently, corrective disclosure learning 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 lower greenwashing risk improves when alternatives are compared before resources are committed; it also indicates that stakeholder confidence is strengthened when affected parties can question assumptions and explain exceptions.

Sustainability information becomes decision-useful when the use of evidence-quality protocols 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, corrective disclosure learning 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 confidence is strengthened when affected parties can question assumptions and explain exceptions. This reasoning extends to performance interpretation, where the use of evidence-quality protocols converts broad intentions into observable operating choices. Consequently, stakeholder materiality mapping establishes a disciplined starting point for proportionate ESG assurance.

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

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

A materiality lens clarifies why resource scarcity makes selective experimentation more credible than organization-wide transformation. This reasoning extends to performance interpretation, where resource scarcity makes selective experimentation more credible than organization-wide transformation. Consequently, resource scarcity makes selective experimentation more credible than organization-wide transformation.

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

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 lower greenwashing risk improves when alternatives are compared before resources are committed; it also indicates that the pursuit of sustainability resilience develops through repeated sensing, bounded action, evaluation, and renewal.

Sustainability information becomes decision-useful when stakeholder materiality mapping establishes a disciplined starting point for proportionate ESG assurance. 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, independent challenge 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 decision usefulness requires responsibilities and review intervals that employees understand. This reasoning extends to managerial and institutional implications, where the use of evidence-quality protocols converts broad intentions into observable operating choices. Consequently, responsibility assignment connects specialist knowledge with accountable managerial judgment.

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

From a sustainability-accounting perspective, reporting credibility depends on information that is relevant to the focal decision. In relation to managerial and institutional implications, stakeholder confidence is strengthened when affected parties can question assumptions and explain exceptions. The practical implication is that the pursuit of sustainability resilience develops through repeated sensing, bounded action, evaluation, and renewal.

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implications, this means that ethical responsibility remains with identifiable people even when technology or partners support the work; it also indicates that the use of evidence-quality protocols converts broad intentions into observable operating choices.

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, responsibility assignment 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 evidence-quality protocols converts broad intentions into observable operating choices.

A materiality lens clarifies why reporting credibility depends on information that is relevant to the focal decision. This reasoning extends to future research and conclusion, where the use of evidence-quality protocols converts broad intentions into observable operating choices. Consequently, corrective disclosure learning 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 confidence 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.

A materiality lens clarifies why lower greenwashing risk improves when alternatives are compared before resources are committed. This reasoning extends to future research and conclusion, where external partners add value only when their knowledge is interpreted and adapted locally. Consequently, stakeholder materiality mapping establishes a disciplined starting point for proportionate ESG assurance.

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