

## INTEGRATING SPIRITUAL SOCIAL RESPONSIBILITY COMMITMENT INTO MSMEs' SUSTAINABILITY: BRIDGING GREEN PRACTICES IN EMERGING ECONOMIES

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**Abstract:** This study investigates the role of Spiritual Social Responsibility Commitment (SSRC) in promoting the sustainability of Micro, Small, and Medium Enterprises (MSMEs) in Indonesia, an emerging economy facing complex environmental challenges. SSRC, representing the integration of spiritual and moral values into business practices, is identified as a key variable for bridging sustainability practices within a local context. Using a quantitative survey approach with 182 MSME respondents in West Java, the findings reveal that green accounting and green supply chain management (GSCM) significantly contribute to MSME sustainability. Conversely, greenwashing shows no significant effect due to the low environmental awareness in local markets. SSRC demonstrates a positive impact on MSME sustainability but fails to effectively moderate the relationships between green accounting, GSCM, greenwashing, and sustainability. The study underscores the importance of contextual approaches, including education and value-based policies, to enhance MSME sustainability. This research contributes to academic and practical discourse by expanding the literature on MSME sustainability and providing insights into the integration of spiritual values in sustainability strategies.

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**Keywords:** MSME sustainability; green accounting; green supply chain management; spiritual social responsibility commitment; greenwashing.

**JEL Codes:** M41, R11.

## 1. Introduction

In recent years, the issue of business sustainability has garnered significant global attention due to the increasing awareness of balancing economic growth, environmental preservation, and social well-being (Sarma & Sharma, 2024; Urban & Hametner, 2022; Zhang et al., 2022). While large-scale enterprises have widely adopted sustainability practices as part of their business strategies, supported by comprehensive measurement systems and global standards such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) (GRI, 2016; SASB, 2020), small and medium-sized enterprises (SMEs) face significant challenges in this regard. Resource constraints, capacity limitations, and inadequate support infrastructure hinder the effective implementation of sustainability frameworks in SMEs, highlighting the need for more contextualized and relevant approaches (Johnson & Schaltegger, 2016).

Micro, Small, and Medium Enterprises (MSMEs) play a strategic role in driving the economies of developing countries, particularly in Indonesia. In addition to contributing significantly to the national Gross Domestic Product (GDP), MSMEs serve as critical pillars in job creation and poverty alleviation (Hamzah & Agustien, 2019; Junaidi, 2023; Munthe et al., 2023). However, MSMEs often struggle with sustainability challenges, particularly in addressing environmental performance issues that impact accounting and management processes (Madrid-Guijarro & Duréndez, 2024; Wei et al., 2023). This phenomenon is evident not only in developing nations such as India (Shifa Fathima, 2020), the Philippines (Lim et al., 2022), and Malaysia (Abdullah et al., 2022) but also in developed economies like the United States and Germany (Jayasekara et al., 2020; Müller, 2023).

Efforts to improve MSME sustainability have increasingly focused on adopting environmentally conscious practices, including green accounting and green supply chain management (GSCM). Green accounting enables businesses to incorporate environmental impacts into their decision-making processes, promoting long-term sustainability (Astari et al., 2023; Indriastuti & Mutamimah, 2023). Similarly, GSCM practices, such as eco-friendly product design and sustainable distribution, have been shown to contribute to business sustainability (Al-Awamleh et al., 2022). However, challenges such as high implementation costs and limitations in supply

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chain monitoring often hinder the optimization of GSCM practices, especially for resource-constrained MSMEs (Asha et al., 2022; Tantan & Akdag, 2023).

While green accounting and GSCM hold great potential, their impact on MSME sustainability is not uniformly positive, particularly when confronted with greenwashing practices. Greenwashing involves projecting an environmentally friendly image without substantial actions to support such claims. This practice may temporarily enhance a company's reputation but poses significant risks for MSMEs, which often lack the resources to address the long-term repercussions of such strategies (Kavitha & Kumar, 2023; Li et al., 2023; Pimonenko et al., 2020).

In this context, Spiritual Social Responsibility Commitment (SSRC) emerges as a promising approach to addressing MSME sustainability challenges. Rooted in religious values emphasizing justice, honesty, compassion, and harmony with nature, SSRC integrates these principles into corporate social responsibility (CSR) initiatives. Previous studies have highlighted the potential of CSR to enhance resource utilization and mitigate the adverse effects of environmentally harmful production processes (Corazza, 2017; Rochayatun, 2021). This spiritual dimension of CSR offers an innovative lens through which MSMEs can navigate their sustainability challenges while aligning with local cultural and ethical values.

Despite the growing interest in CSR and its various forms, research on the moderating role of SSRC in the relationship between environmental practices (e.g., green accounting, GSCM) and MSME sustainability remains scarce. Existing studies primarily focus on other types of organizational commitment, such as management commitment (Ahmed et al., 2023) and environmental commitment (Tariq et al., 2020), leaving a gap in understanding the potential of SSRC in this domain.

This study aims to fill this gap by examining the role of SSRC as a moderating variable in the relationships between green accounting, GSCM, greenwashing, and the sustainability of MSMEs in Indonesia. The findings are expected to contribute to the development of more accurate models for predicting MSME sustainability, grounded in both environmental and spiritual values. By integrating SSRC into sustainability strategies, this research seeks to provide insights into how MSMEs can better address their sustainability challenges and thrive in increasingly competitive markets.

## 2. Literature review

### 2.1. Resource-Based View (RBV) Theory

The Resource-Based View (RBV) theory highlights the critical role of unique, valuable, rare, inimitable, and non-substitutable (VRIN) resources in achieving sustainable competitive advantage (Barney, 1991; Wernerfelt, 1984). This

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framework has been widely applied to explain how organizations can leverage their internal resources to sustain performance in dynamic markets. In the context of sustainability, RBV posits that strategic resources—such as environmental management practices—can serve as critical assets for achieving long-term business sustainability (Barney & Clark, 2007; Hart, 1995). For MSMEs, resources like green accounting systems, supply chain partnerships, and sustainability-oriented operational practices are instrumental in building competitive advantage while addressing environmental challenges (Indriastuti & Mutamimah, 2023; Lutfi et al., 2023).

## 2.2. Green Accounting and Business Sustainability

Green accounting integrates environmental considerations into financial decision-making processes, enabling businesses to account for their environmental impacts and resource use (Gallhofer & Haslam, 1996; Jahamani, 2003). By providing transparent and comprehensive reporting on environmental performance, green accounting supports strategic decisions aimed at enhancing resource efficiency, reducing costs, and improving long-term sustainability (Adow, 2024; Liu & Zhang, 2022). Empirical evidence suggests that adopting green accounting practices increases transparency and operational efficiency, which are critical for sustainable business growth (Rahman & Islam, 2023). However, the implementation of green accounting remains challenging for MSMEs due to limited resources, expertise, and infrastructure (Carandang & Ferrer, 2020).

*H1: Implementing green accounting practices can enhance competitiveness and support sustainable business growth among small-scale businesses in developing countries.*

## 2.3. Green Supply Chain Management (GSCM) and Business Sustainability

Green Supply Chain Management (GSCM) refers to the integration of environmentally friendly practices across the entire supply chain, including procurement, production, and distribution (Diabat & Govindan, 2011). By optimizing energy use, minimizing waste, and fostering eco-friendly collaborations with suppliers, GSCM enhances operational efficiency and sustainability (Al-Awamleh et al., 2022; Asha et al., 2022). For MSMEs, adopting GSCM practices is not only a strategy for improving environmental performance but also for gaining competitive advantage in increasingly sustainability-conscious markets (Le, 2020). Despite its potential, GSCM adoption faces barriers such as cost constraints, monitoring challenges, and limited awareness among small-scale businesses (Tantan & Akdag, 2023).

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*H2: The implementation of green supply chain management (GSCM) practices can enhance competitiveness and drive sustainable business growth for small-scale businesses in developing countries.*

#### **2.4. Greenwashing and Business Sustainability**

Greenwashing occurs when businesses exaggerate their environmental efforts to gain short-term reputational benefits without implementing substantive changes (Delmas & Burbano, 2011). While greenwashing can mislead stakeholders and temporarily enhance public perception, it often results in long-term reputational damage and reduced trust when stakeholders uncover the lack of genuine environmental actions (Jong et al., 2018). MSMEs, with their constrained resources, are particularly vulnerable to the reputational risks associated with greenwashing (Pimonenko et al., 2020; Santos et al., 2024). Research indicates that greenwashing undermines the credibility of environmental initiatives, ultimately hindering sustainability efforts (Li et al., 2023).

*H3: Greenwashing practices may undermine competitiveness, posing significant risks to the business sustainability of small-scale businesses in developing countries.*

#### **2.5. Spiritual Social Responsibility Commitment (SSRC) as a Moderating Variable**

Spiritual Social Responsibility Commitment (SSRC) represents an innovative approach that emphasizes the incorporation of religious values into corporate social responsibility (CSR) practices. SSRC involves the internalization of religious teachings, such as justice, environmental stewardship, honesty, and social welfare, into every aspect of business operations (Mursid et al., 2024; Venter, 2022). This approach positions SSRC not merely as a normative expression of social responsibility but as a manifestation of the company's spiritual and moral values guiding decision-making processes, including in the context of business sustainability.

SSRC strengthens the relationship between eco-friendly practices, such as green accounting and green supply chain management (GSCM), while mitigating the adverse effects of greenwashing on business sustainability. Green accounting, as an environmental management practice, enables companies to incorporate environmental impacts into financial reporting and decision-making. Under the SSRC framework, green accounting transcends its role as a measurement tool and becomes a reflection of the company's moral responsibility to maintain environmental balance, which is perceived as a divine trust in religious teachings (Mursid et al., 2024; Rahman & Islam, 2023). This perspective promotes transparency and efficient resource management, ultimately supporting long-term sustainability.

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Similarly, SSRC enhances GSCM by ensuring that eco-friendly practices are consistently implemented throughout the supply chain. In this context, religious teachings that emphasize justice and social responsibility help ensure that all processes within the supply chain align with sustainability principles and social welfare. This approach not only supports sustainability goals but also improves competitiveness through operational efficiency and enhanced corporate reputation (Al-Awamleh et al., 2022; Fahimnia et al., 2015).

On the other hand, greenwashing—strategies by companies to portray a green image without actual sustainable actions—remains a significant challenge to business sustainability. Such practices erode public trust and threaten long-term business viability when inconsistencies are revealed (Nyilasy et al., 2014). However, SSRC can act as a robust deterrent mechanism, as religious values emphasize honesty, authenticity, and consistency in actions. Companies committed to spiritual principles are more likely to prioritize sincere and accountable environmental efforts, reducing the propensity for engaging in greenwashing (Santos et al., 2024).

Therefore, SSRC not only amplifies the positive impacts of green accounting and GSCM but also mitigates the negative consequences of greenwashing on business sustainability. This approach offers a novel perspective by integrating spiritual values into sustainability strategies, making it a significant and relevant moderating factor in the context of modern business practices.

*H4: The Spiritual Social Responsibility Commitment enhances the relationship between green accounting practices and the business sustainability of small-scale businesses in developing countries.*

*H5: The Spiritual Social Responsibility Commitment strengthens the link between green supply chain management (GSCM) and the business sustainability of small-scale businesses in developing countries.*

*H6: The Spiritual Social Responsibility Commitment mitigates the adverse impact of greenwashing on the business sustainability of small-scale businesses in developing countries.*

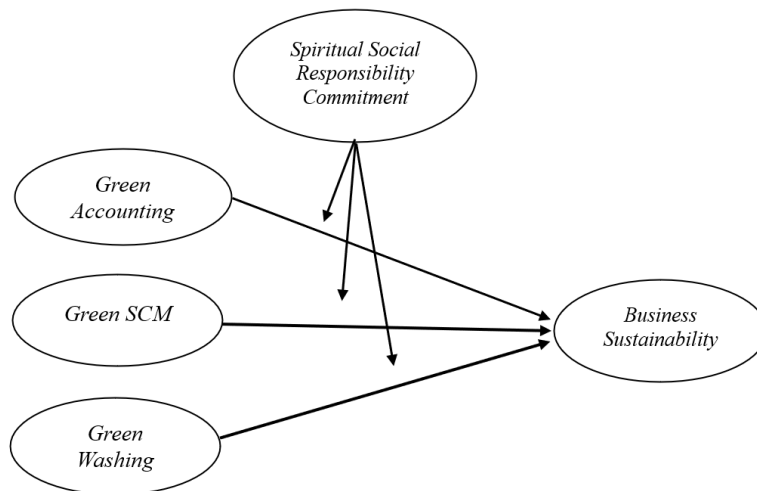
## 2.6. Research Gap and Contribution

Existing literature extensively discusses green accounting, GSCM, and greenwashing in large-scale enterprises, but there is a lack of studies focusing on MSMEs, particularly in developing countries (Lutfi et al., 2023; Sarma & Sharma, 2024). Furthermore, while various forms of organizational commitment have been studied, the moderating role of SSRC in enhancing MSME sustainability remains underexplored. This study addresses this gap by examining SSRC as a key

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moderating variable, providing a novel perspective on the integration of spiritual values into sustainability practices for MSMEs in emerging economies.



**Figure 1. Research Model**

Source: author's view

### 3. Methodology

#### 3.1. Research Design and Data Collection

This study employs a quantitative research approach using a survey method to collect primary data. The survey method was chosen for its efficiency in capturing respondents' perceptions of the variables under study, particularly when working with a large sample (Sekaran & Bougie, 2016). The research focuses on Micro, Small, and Medium Enterprises (MSMEs) in West Java, Indonesia, a region known for its diverse economic sectors and relevant sustainability challenges. These challenges include the adoption of green accounting practices, green supply chain management (GSCM), greenwashing, and the integration of Spiritual Social Responsibility Commitment (SSRC).

West Java was selected as the research site due to its dynamic MSME sector, which operates in a socially and culturally religious environment. This context provides an ideal setting for studying the role of SSRC in enhancing MSME sustainability. A total of 182 MSMEs were selected as respondents using random sampling to ensure diversity across business sectors and scales. This sampling method enhances the

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representativeness of the data and provides a comprehensive understanding of MSME sustainability practices.

### 3.2. Instrumentation and Measurement

A structured questionnaire with a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree) was used to collect responses. The Likert scale was chosen for its simplicity and effectiveness in measuring the intensity of perceptions and attitudes (Joshi et al., 2015). The questionnaire was developed based on established frameworks and validated scales from prior studies to ensure both validity and reliability.

The measurement of variables in this study was carried out by referring to various indicators that have been developed in the literature. The variable 'Green accounting' is measured based on indicators that include the integration of environmental impacts in financial reports, transparency in environmental reporting, and decision-making based on environmental data, as proposed by (Gallhofer & Haslam, 1996; Jahamani, 2003; Tu & Huang, 2015). For the variable 'Green supply chain management (GSCM)', the measurement is based on indicators that include internal environmental management, collaboration with suppliers, and management and monitoring of environmental impacts throughout the supply chain, as described by (Al-Awamleh et al., 2022) and (Khan et al., 2022). Meanwhile, the variable 'Greenwashing' is adapted from an indicator developed by (Torelli et al., 2020), which assesses respondents' perceptions of company practices that display an environmentally friendly image without any real action to support these claims. Business sustainability is measured using indicators that are appropriate to the context of MSMEs. We use the going-concern concept according to IFRS (2018) which reflects business sustainability, which includes increasing sales volume, increasing the number of assets, increasing the number of employees, increasing relationships with the supplier chain, increasing market share, and increasing the quality of customer service (Andriyani et al., 2023; Deyganto, 2022; Julito et al., 2021; Pasolo et al., 2023). The variable 'Spiritual Social Responsibility Commitment' is measured through indicators that reflect the company's concern for community welfare, regulation, justice, and the integration of social commitments into its operational activities (Carroll, 1991; Cruz et al., 2020; Maignan, 2014; Mohammed & Rashid, 2018) which are associated with religious values (Dusuki & Abdullah, 2007). This structured approach allows for a comprehensive and objective assessment of each variable to ensure the validity of the measurement in the context of MSME business sustainability.

### 3.3. Data Analysis

Data were analyzed using SmartPLS (Partial Least Squares Structural Equation Modeling), a statistical tool well-suited for testing complex structural models involving latent variables and non-normal data distributions (Hair et al., 2019). The analysis followed a systematic approach, beginning with the measurement model assessment. Convergent validity was evaluated using Average Variance Extracted (AVE), with a threshold of  $AVE > 0.5$  (Fornell & Larcker, 1981). Discriminant validity was assessed through the Fornell-Larcker Criterion and the Heterotrait-Monotrait Ratio (HTMT) to ensure the constructs were statistically distinct. Reliability was measured using Composite Reliability (CR) and Cronbach's Alpha, with a benchmark of 0.7 indicating satisfactory reliability (Hair et al., 2019). Subsequently, the structural model assessment was conducted by examining path coefficients and their significance levels ( $p\text{-value} < 0.05$ ) to evaluate direct and moderating relationships among the variables. Additionally, the study tested the moderating effects of SSRC on the relationships between green accounting, GSCM, greenwashing, and business sustainability.

## 4. Results and discussion

### 4.1. Respondent Profile

The study involved 182 respondents representing Micro, Small, and Medium Enterprises (MSMEs) across various sectors in West Java, Indonesia. The demographic analysis revealed that 65.38% of respondents were female, while 34.62% were male. In terms of age distribution, the largest group (26.92%) comprised individuals aged 20–30 years, followed by those under 20 years (22.53%). Education levels varied, with 42.86% of respondents having completed high school, followed by 32.97% holding bachelor's degrees. These characteristics reflect a diverse respondent base, providing a comprehensive perspective on sustainability practices in the MSME sector.

**Table 1. Respondent Demographics**

Category	Count	Percentage
<b>Age</b>		
<20 years	41	22.53%
20–30 years	49	26.92%
30–40 years	37	20.33%
40–50 years	35	19.23%
>50 years	20	10.99%
<b>Education</b>		

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Bachelor's Degree (S1)	60	32.97%
High School (SMA)	78	42.86%
Junior High School (SMP)	28	15.38%
Elementary School (SD)	16	8.79%
<b>Gender</b>		
Male	63	34.62%
Female	119	65.38%

Source: own work

#### 4.2. Measurement Model Assessment

The measurement model was evaluated for reliability and validity to ensure robust construct assessment. Convergent validity was confirmed as all constructs met the threshold of Average Variance Extracted ( $AVE > 0.5$ ), indicating that the indicators effectively captured the constructs (Fornell & Larcker, 1981). Discriminant validity was established using the Fornell-Larcker Criterion and the Heterotrait-Monotrait Ratio (HTMT), demonstrating that the constructs were distinct from one another. Additionally, reliability was ensured, as Composite Reliability (CR) and Cronbach's Alpha values for all constructs exceeded 0.7, confirming consistent and reliable measurements (Hair et al., 2019).

**Table 2. Measurement Model**

Construct	Items	Loading	Composite Reliability	AVE	Cronbach Alpha
Business Sustainability	Y1.1	0.749	0.866	0.565	0.811
	Y1.2	0.712			
	Y1.4	0.805			
	Y1.5	0.744			
	Y1.6	0.744			
Green Accounting	X1.2	0.880	0.885	0.609	0.837
	X1.3	0.715			
	X1.4	0.731			
	X1.5	0.838			
	X1.6	0.723			
Green SCM	X2.1	0.791	0.892	0.673	0.840
	X2.2	0.847			
	X2.3	0.784			
	X2.4	0.857			
Green Washing	X3.1	0.915	0.881	0.714	0.798

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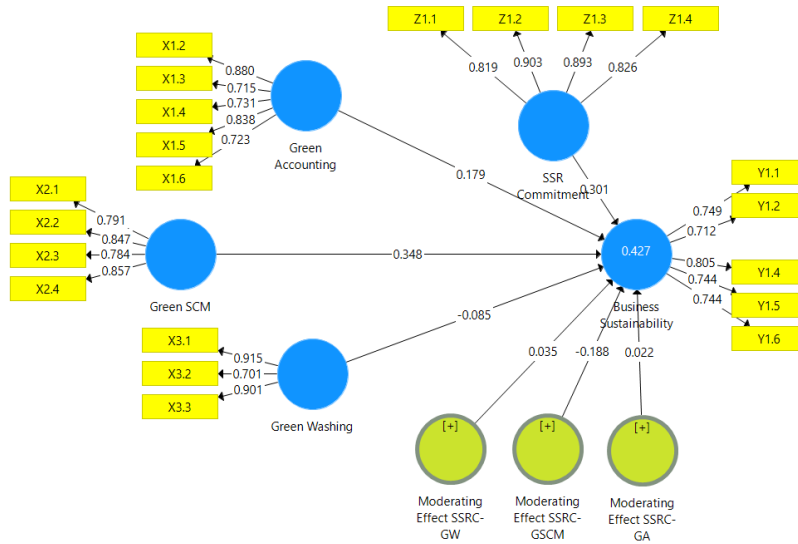
	X3.2	0.701			
	X3.3	0.901			
SSRC	Z1.1	0.819	0.920	0.741	0.883
	Z1.2	0.903			
	Z1.3	0.893			
	Z1.4	0.826			

Source: own work

**Table 3. Discriminant Validity**

Variables	Business Sustainability	Green accounting	Green SCM	Green Washing	SSRC
Business Sustainability	0.751				
Green Accounting	0.511	0.861			
Green SCM	0.462	0.306	0.780		
Green Washing	0.507	0.350	0.644	0.821	
SSRC	0.247	0.205	0.434	0.554	0.854

Source: own work



**Figure 2. Regression Analysis**

Source: own work

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### 4.3. Structural Model Assessment

The structural model was evaluated using path coefficients and significance tests. Table 4 summarizes the results:

**Table 4. Path Coefficient**

Effect	t-stat	P value	Conclusion
Green accounting -> Business Sustainability	2.281	0.023	Support
Green SCM -> Business Sustainability	3.853	0.000	Support
Green Washing -> Business Sustainability	1.113	0.266	Not support
SSRC-> Business Sustainability	3.856	0.000	Support
Moderating effect SSRC-GA -> Business Sustainability	0.240	0.811	Not support
Moderating effect SSRC-GSCM -> Business Sustainability	1.267	0.206	Not support
Moderating effect SSRC-GW -> Business Sustainability	0.303	0.762	Not support

Source: own work

Green accounting and green supply chain management (GSCM) have demonstrated significant positive effects on business sustainability. Green accounting enhances operational efficiency and cost optimization by integrating environmental considerations into decision-making processes (Rahman & Islam, 2023). Similarly, GSCM contributes to sustainable business operations by improving environmental performance across the supply chain (Al-Awamleh et al., 2022). Together, these practices highlight the importance of integrating sustainability principles into core business functions.

In contrast, greenwashing showed no significant effect on micro, small, and medium enterprise (MSME) sustainability ( $p > 0.05$ ). This finding diverges from studies conducted in regions with high environmental awareness, where greenwashing often undermines trust and reputation (Delmas & Burbano, 2011; Li et al., 2023). In the local context, the limited public awareness and market sensitivity to environmental issues may explain this unexpected result. This underscores the need for heightened environmental education and advocacy to foster more discerning consumer behavior. Spiritual Social Responsibility Commitment (SSRC) exhibited a significant positive impact on business sustainability ( $p < 0.05$ ), highlighting the role of spiritual and ethical values in supporting sustainable development (Dusuki & Abdullah, 2007). However, SSRC did not significantly moderate the relationships between green accounting, GSCM, greenwashing, and business sustainability. This may reflect the limited awareness and resources among MSMEs to fully harness SSRC as a strategic

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tool. While its standalone impact is noteworthy, its potential as a moderating factor remains underutilized.

These results underscore the critical role of green accounting and GSCM in advancing MSME sustainability, aligning with prior research that emphasizes their contributions to resource efficiency and environmental stewardship (Astari et al., 2023; Indriastuti & Mutamimah, 2023). Meanwhile, the negligible impact of greenwashing highlights contextual differences in sustainability perceptions, suggesting the necessity of increasing environmental awareness within local markets.

The findings also reaffirm the importance of SSRC as a key driver of sustainability, particularly in culturally and spiritually rooted communities. However, the limited moderating role of SSRC suggests that additional efforts are needed to effectively integrate spiritual and ethical values into broader sustainability strategies. By addressing these gaps, MSMEs can strengthen their role in promoting sustainable development in both local and global contexts.

#### 4.4. Discussion

The adoption of green accounting plays a crucial role in fostering the sustainability of small and medium-sized enterprises (SMEs), particularly in developing countries. As a tool that enables businesses to monitor and report their environmental impacts transparently, green accounting supports more efficient and environmentally oriented decision-making processes (Burritt & Schaltegger, 2010; Rahman & Islam, 2023). This study corroborates previous findings that demonstrate the positive contributions of green accounting to operational efficiency and cost reduction by optimizing resource utilization and improving waste management practices (Gallhofer & Haslam, 1996; Huang & Kung, 2010). In the context of SMEs in Indonesia, green accounting not only offers cost-efficiency benefits but also enhances corporate reputation as environmentally responsible entities (Indriastuti & Mutamimah, 2023). However, the lack of understanding and limited resources among SMEs pose significant challenges to adopting green accounting practices, highlighting a gap in environmental accounting implementation between SMEs and larger corporations (Carandang & Ferrer, 2020; Ritu & Chawla, 2021).

Green supply chain management (GSCM) has also been shown to have a significant impact on the sustainability of SMEs. Consistent with the literature, GSCM reduces environmental impacts across the supply chain, from raw material procurement to final distribution (Diabat & Govindan, 2011; Zhu et al., 2008). The implementation of GSCM facilitates energy optimization and waste reduction, directly supporting business sustainability (Al-Awamleh et al., 2022; Asha et al., 2022). However,

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Indonesian SMEs often face barriers such as limited capital and infrastructure, which hinder comprehensive GSCM implementation (Khan et al., 2022; Tantan & Akdag, 2023). Despite these challenges, this study finds that even small-scale implementations of GSCM can yield significant benefits, making it a relevant strategy for enhancing SME sustainability in developing countries (Soleimani et al., 2021).

Interestingly, this study observes that greenwashing does not significantly influence SME sustainability in Indonesia. This finding contrasts with research in countries where high environmental awareness often leads to adverse reputational and trust impacts from greenwashing (Delmas & Burbano, 2011; Nyilasy et al., 2014). In Indonesia, the low level of public awareness about environmental issues and limited information accessibility in local markets may explain the negligible impact of greenwashing on SMEs (Santos et al., 2024). The demographic profile of the respondents, predominantly young entrepreneurs with secondary education levels, likely affects their understanding and sensitivity to greenwashing issues. Limited education and younger age are often associated with lower awareness of sustainability concepts and environmentally friendly business practices (Roxas & Chadee, 2012; Shabbir et al., 2016). Furthermore, restricted communication access regarding environmental claims reduces the reputational effects of greenwashing (Mohammed & Rashid, 2018; Torelli et al., 2020).

This research also evaluates the role of spiritual and social responsibility consciousness (SSRC) in influencing SME sustainability. SSRC integrates values such as justice, compassion, and moral responsibility into business practices (Dusuki & Abdullah, 2007; Mohammed & Rashid, 2018). Findings indicate that SSRC has a significant direct impact on SME sustainability, providing a robust foundation for socially and environmentally responsible decision-making. Enterprises with higher SSRC are more likely to consistently adopt eco-friendly practices, positioning SSRC as a key factor in driving long-term business sustainability (Santos et al., 2024; Tariq et al., 2020). However, this study finds that SSRC does not effectively function as a moderating variable in the relationships between green accounting, GSCM, and greenwashing with SME sustainability. This can be attributed to the reactive or passive nature of corporate social responsibility (CSR) among many SMEs in Indonesia, which is not proactively integrated into their business strategies (Ahmed et al., 2023). Limited understanding of the SSRC concept, particularly among entrepreneurs with lower educational backgrounds and younger ages, further constrains its potential (Carroll, 1991; Xiao et al., 2016). Additionally, resource

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constraints in integrating spiritual values into daily business operations hinder the effectiveness of SSRC as a moderating factor.

To maximize the potential of SSRC, regulators and stakeholders should develop targeted educational programs to raise SME awareness about sustainability and provide training on integrating spiritual values into business practices. A more proactive approach could position SSRC as a critical element in enhancing environmental practices and improving SME sustainability in global markets (Fahimnia et al., 2015; Tariq et al., 2020).

## 5. Conclusions

This study makes a significant contribution to the business sustainability literature by examining the relationships between green accounting practices, green supply chain management (GSCM), greenwashing (GW), and spiritual-social responsibility commitment (SSRC) on the sustainability of micro, small, and medium enterprises (MSMEs) in Indonesia, representing a developing country context. The findings expand the scope of sustainability studies, traditionally focused on large corporations, by providing insights relevant to MSMEs, which are often characterized by resource constraints, low education levels, and relatively young business owners.

The research confirms that green accounting and GSCM positively influence MSME sustainability. Green accounting enhances operational efficiency, reduces costs, and strengthens the reputation of MSMEs as environmentally responsible entities. GSCM, though limited in adoption due to financial and infrastructural constraints, shows significant potential in optimizing energy use and minimizing waste, thereby boosting business sustainability. These findings align with existing literature while emphasizing the relevance of these practices for MSMEs in developing economies. Conversely, the study finds that greenwashing does not significantly affect MSME sustainability. Unlike large global corporations that are more susceptible to reputational risks from greenwashing, MSMEs in Indonesia demonstrate lower vulnerability due to low environmental awareness in local markets and limited communication regarding environmental claims. This finding highlights the need to enhance environmental literacy among MSME stakeholders and the general public. The study also underscores the role of SSRC as a novel approach to MSME business sustainability. SSRC directly impacts sustainability by integrating spiritual values such as justice, social care, and environmental responsibility into business practices. However, SSRC has not yet proven effective as a moderating variable in the relationships between green accounting, GSCM, greenwashing, and business sustainability. This is likely due to the passive and under-integrated nature of SSRC

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in MSME business strategies, constrained by limited understanding and resources. Thus, the study emphasizes the importance of a more proactive approach to implementing SSRC to strengthen MSME sustainability.

In the context of MSME sustainability in developing countries, this study recommends adopting a more contextual approach that considers the resource and capacity constraints of MSME stakeholders. Support from regulators and stakeholders through incentive policies, educational programs, and infrastructure enhancement is essential to effectively facilitate the adoption of green accounting, GSCM, and SSRC.

This research provides both theoretical insights and practical implications for business practitioners, policymakers, and academics seeking to promote sustainability in the MSME sector. Its findings lay the groundwork for further exploration of sustainability strategies that can enhance the competitiveness and social responsibility of MSMEs, which form the backbone of local and global economies.

This research contributes to the theoretical understanding of sustainability by expanding the Resource-Based View (RBV) to encompass intangible resources like Spiritual Social Responsibility Commitment (SSRC), bridging environmental practices with spiritual values, and offering a tailored sustainability framework for MSMEs in emerging economies. Practically, the findings provide actionable insights for MSME practitioners and policymakers, emphasizing the importance of adopting green accounting and green supply chain management (GSCM) to improve sustainability while addressing market demands. The integration of SSRC into business operations fosters trust and community relationships, creating a competitive edge. Policymakers are encouraged to implement capacity-building programs, financial incentives, infrastructure support, and public awareness campaigns to empower MSMEs and cultivate a sustainability-oriented culture within the MSME ecosystem.

This study has several limitations that provide opportunities for future research. First, the study is geographically focused on MSMEs in Indonesia, which may limit the generalizability of the findings to other countries or regions with different socio-economic and cultural contexts. Future studies could explore similar relationships in diverse geographical settings to enhance the external validity of the findings. Second, the moderating role of SSRC in this study was found to be limited, potentially due to variations in organizational readiness or contextual factors. Future research could examine the conditions under which SSRC becomes an effective moderating

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variable, such as differences in organizational maturity, leadership commitment, or cultural factors.

Finally, the study relied on self-reported data, which may be prone to social desirability bias. Future research could incorporate objective measures or secondary data to validate the results. Additionally, qualitative approaches, such as interviews or case studies, could provide deeper insights into the implementation challenges and contextual nuances associated with integrating SSRC and sustainability practices in MSMEs.

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### Author Contributions

All authors were actively involved in the study's conception and design, and all have reviewed and approved the final manuscript.

Irman Firmansyah: Responsible for writing, methodology, software, data curation, original draft preparation, visualization, and project administration.

Wiwiek Rabiatul Adawiyah: Contributed to methodology, provided resources, participated in reviewing and editing, and oversaw supervision and validation.

Christina Tri Setyorini: Assisted with data curation, engaged in reviewing and editing, and contributed to project administration.

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