

Beyond the Ledger: How Online Culinary MSMEs Around Campuses Weave Social and Environmental Care into Their Business

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Abstract: This study investigates how digital-based culinary micro, small, and medium enterprises (MSMEs) located around university campuses incorporate sustainability accounting practices into their daily operations and financial management. The research adopts a mixed-method approach with a sequential explanatory design, combining quantitative survey data from 120 MSME owners and consumers with qualitative insights from in-depth interviews. The findings reveal that digital integration—particularly through online platforms and digital payment systems—has significantly enhanced operational efficiency and market reach. However, the adoption of sustainability accounting remains limited. Quantitative results indicate that fewer than 40% of MSMEs apply structured cost management practices, and less than 30% engage in environmentally oriented initiatives. Qualitative findings further highlight key constraints, including limited financial literacy, restricted access to green financing, and low awareness of environmental responsibility. Despite these challenges, MSMEs demonstrate emerging informal practices that reflect social and environmental concern, particularly through community engagement and waste reduction efforts. These hybrid practices suggest the presence of latent sustainability potential that has not yet been formalized into systematic accounting frameworks. This study contributes to the literature by extending the discourse on sustainability accounting to the context of digital culinary MSMEs in campus-based ecosystems. Practically, the findings provide policy-relevant insights for strengthening sustainability-oriented capacity building, developing accessible green financing schemes, and fostering collaboration among MSMEs, universities, and local governments to support inclusive and sustainable business transformation.

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INTRODUCTION

Digital transformation has fundamentally reshaped the global food service industry, driven by advances in information and communication technologies that enable efficient online food delivery models (Marczewska, 2024); (Cho et al., 2019) In Indonesia, high internet penetration and the rise of digital platforms—GoFood, GrabFood, and ShopeeFood—have accelerated the growth of the online culinary market. This phenomenon is particularly pronounced in higher education areas, including the vicinity of STIE Ganesha, where students with high mobility and preference for convenience constitute the primary consumer segment.

Despite this market potential, the sustainability of micro culinary enterprises remains fragile (Hajek & Sahut, 2022). Many fail to survive beyond two years due to weak operational management, limited financial access, and poorly digitalized accounting practices. Key operational

challenges include fluctuating demand, dependency on single suppliers, high platform commission fees, and irregular inventory management (Che et al., 2023). From a financial and marketing perspective, cost recording and financial reporting are often inadequate, hindering strategic decision-making and transparency. Most entrepreneurs rely heavily on social media without adopting targeted digital strategies based on consumer segmentation (Siregar et al., 2025).

This combination of operational inefficiency and unsophisticated marketing undermines long-term viability. Environmental and social considerations are frequently neglected as well. Culinary MSMEs seldom address waste management, energy efficiency, or sustainable packaging (Gao et al., 2023). From a regulatory standpoint, weak legal compliance—such as the absence of food safety certification or PIRT licenses—reduces consumer trust and limits market competitiveness (Saefullah et al., 2023).

Existing studies emphasize that integrating financial records with cost, social, and environmental reporting is crucial for long-term sustainability. However, current research on sustainability accounting predominantly focuses on large enterprises, leaving digital micro-culinary enterprises—particularly those operating within higher education ecosystems—largely underexplored. Specifically, no study has systematically examined how sustainability accounting can be adapted to the unique constraints of campus-area MSMEs, including limited resources, high platform dependency, and student-dominated consumer behavior. This gap is significant because these enterprises represent a growing segment of the digital economy yet face disproportionately high failure rates.

To address this gap, this study investigates three core questions :1) What are the market characteristics and consumer behaviors in the online culinary sector surrounding STIE Ganesha? 2) How do microenterprises manage their operations and financing within a competitive digital ecosystem? 3) How can sustainable accounting practices—encompassing cost, social, and environmental dimensions—be effectively applied to strengthen business resilience?

Through field observations and in-depth interviews with MSME owners and consumers, this study develops a conceptual framework that supports financial transparency, digital adaptability, and sustainability integration. Theoretically, it extends sustainability accounting discourse into the understudied context of digital micro-enterprises. Practically, it offers actionable recommendations for MSMEs, local governments, and universities to promote training, facilitate access to green financing, and strengthen multi-stakeholder collaboration (Saefullah, Siregar, et al., 2025).

Sustainability accounting enables micro, small, and medium enterprises (MSMEs) to measure and communicate not only financial performance but also social and environmental impacts. This study integrates four interrelated theoretical perspectives—Triple Bottom Line (TBL), Stakeholder Theory, Digital Transformation for Sustainability, and Contingency Theory—which collectively form the analytical foundation for understanding sustainability accounting adoption in online culinary MSMEs operating around higher education areas.

The Triple Bottom Line framework evaluates organizational performance across three interconnected dimensions: economic, social, and environmental. (Ye et al., 2024) emphasize that MSMEs should simultaneously pursue cost efficiency, social value creation, and ecological responsibility. For online culinary MSMEs, applying TBL implies expanding accounting practices beyond profit margins to include employment generation, community engagement, and waste or energy management. This perspective is particularly relevant for campus-area businesses, where student consumers increasingly value social and environmental responsibility.

Proposition 1 (P1): The implementation of TBL-based sustainability accounting positively enhances operational cost efficiency while simultaneously improving the quality of social and environmental reporting among online culinary MSMEs.

Stakeholder theory underscores accountability to multiple parties beyond shareholders, including customers, suppliers, communities, employees, and digital platforms. (Vidal-Ayuso et al., 2023) highlight that active stakeholder engagement strengthens organizational legitimacy and long-term survival. (Campos-Carriedo et al., 2024) show that transparent, two-way communication builds trust and supports business continuity. In the context of online culinary MSMEs, digital platforms (e.g., GoFood, GrabFood) act as critical stakeholders whose algorithms and policies directly influence business visibility and revenue.

Proposition 2 (P2): Active stakeholder engagement and transparent sustainability reporting improve business reputation, foster consumer loyalty, and strengthen overall business resilience among digital culinary MSMEs.

Digital technologies offer practical mechanisms for integrating sustainability principles into MSME operations. (Zarco et al., 2024) demonstrate that cloud-based accounting systems enable real-time financial and impact reporting, reducing administrative burdens and improving data accuracy. (Saefullah, Noor, et al., 2025) link the adoption of digital tools to the achievement of Sustainable Development Goals (SDGs), particularly decent work (SDG 8) and responsible consumption (SDG 12). For campus-area culinary MSMEs, digital transformation can bridge the gap between conventional bookkeeping and integrated sustainability accounting.

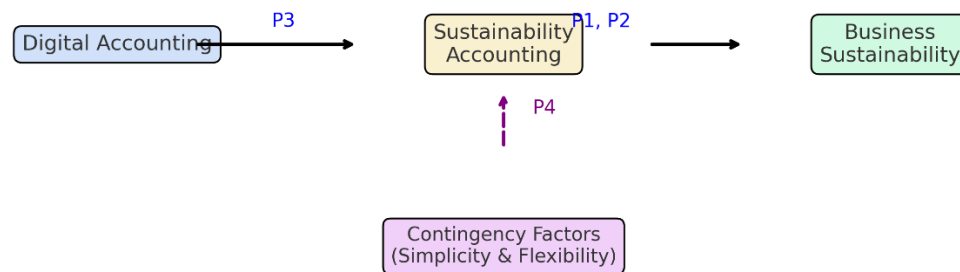
Proposition 3 (P3): The adoption of adaptive digital accounting systems enhances reporting accuracy and facilitates the effective implementation of sustainability accounting strategies in online culinary MSMEs.

Contingency theory posits that the design and effectiveness of accounting systems depend on contextual factors such as organizational size, structure, digital literacy, and resource availability. (Yen, 2023; Hosseini et al., 2024) warn that overly complex systems may impede adoption, especially among microenterprises with limited technical and financial resources. For online culinary MSMEs operating around higher education areas, contextual factors include owners' educational background, access to technology, and the intensity of platform-mediated competition.

Proposition 4 (P4): Simplicity and flexibility in digital accounting system design increase its perceived usefulness and actual adoption effectiveness for online culinary MSMEs, with organizational size and digital literacy moderating this relationship.

Drawing on the four propositions above, this study proposes a conceptual framework that positions digital accounting as a key enabler of sustainability accounting for online culinary MSMEs. As illustrated in Figure 1, the framework suggests that digital integration directly enhances cost efficiency and social-environmental accountability (P1–P3). Simultaneously, contextual alignment—captured by contingency factors such as business size, owner digital literacy, and platform dependency—moderates the relationship between digitalization and sustainability outcomes (P4). Together, these pathways reinforce the long-term viability and resilience of online culinary MSMEs, particularly those operating in competitive higher education areas.

Conceptual Framework: Sustainable Accounting in Digital Culinary MSMEs



RESEARCH METHOD

This study employs a sequential explanatory mixed-method design, integrating quantitative exploration followed by qualitative inquiry. The quantitative phase maps consumer behavior patterns and market characteristics of online food delivery services in the STIE Ganesha campus area. The subsequent qualitative phase deepens the analysis by exploring how micro-culinary enterprises integrate sustainability accounting into their operational and financial management. The unit of analysis focuses primarily on local culinary MSMEs, complemented by insights from campus-based consumers.

Data Collection and Sampling

The research was conducted in the STIE Ganesha campus area, South Tangerang, from December 2024 to February 2025. Data collection proceeded in two sequential stages:

Stage One (Quantitative Exploration):

A total of 20 respondents—active users of online food delivery services (GoFood, GrabFood, ShopeeFood)—were selected using stratified random sampling based on demographic categories: students ($n=12$), faculty ($n=4$), and administrative staff ($n=4$). The sample size, while modest, was deemed sufficient for descriptive exploratory analysis given the study's focus on identifying consumption patterns rather than generalizing population parameters.

Data were collected via a structured Likert-scale (1–5) questionnaire measuring preferences for price, service urgency (speed vs. quality), average expenditure per order, and ordering frequency. This stage aimed to map consumer consumption patterns and market parameters influencing purchasing decisions.

Stage Two (Qualitative Inquiry):

Semi-structured interviews were conducted with 20 local culinary MSME owners who had operated for at least one year. Purposive sampling ensured diversity in business models: platform-only ($n=10$) and hybrid ($n=10$), representing both online-only and online-offline combinations. Interviews explored cost management, stock and logistics strategies, financial recording systems, and perceptions of sustainability practices (social and environmental). Saturation was achieved after approximately 15 interviews, with the remaining 5 confirming existing themes.

Operational Definition of Key Constructs

The study identifies four key constructs, operationalized as presented in Table 3.1 :

Variable	Operational Definition	Key Indicators
Consumer Behavior	Consumption patterns, price sensitivity, and service expectations of campus-based online food delivery users	Order frequency, average spending, preference for speed vs. quality, platform choice
MSME Operational Performance	Efficiency in inventory management, logistics, and daily operations	Stock turnover, delivery time consistency, waste handling, supplier reliability
Accounting Practices	Financial record-keeping and adoption of sustainability-oriented accounting	Bookkeeping completeness, digital tool usage, cost tracking, environmental cost recording
Social and Environmental Sustainability	Practices related to waste management, energy efficiency, and eco-friendly packaging	Packaging type, waste separation, energy-saving measures, community engagement

Source: Author's elaboration (2025)

Data Analysis

Data analysis proceeded in three integrated phases corresponding to the mixed-method design.

Quantitative data from the questionnaire were analyzed using basic descriptive statistics (mean, frequency, percentage) and cross-tabulation to identify associations between demographic factors and consumption tendencies. Microsoft Excel and SPSS (version 26) were employed as analytical tools. Results were visualized using bar charts and pie charts to facilitate interpretation.

Qualitative data from semi-structured interviews were analyzed through thematic coding following Braun and Clarke's (2006) six-phase framework: familiarization, initial coding, theme search, theme review, theme definition, and report writing. Recurring patterns and categories aligned with sustainability dimensions (economic, social, environmental) were identified. Triangulation was conducted by integrating survey findings and interview results to validate and cross-check emergent themes

To further synthesize insights and develop actionable strategies, a Weighted SWOT Analysis was employed. Internal factors (Strengths, Weaknesses) and external factors (Opportunities, Threats) were identified from interview data, then weighted based on relative importance through a focus group discussion (FGD). The FGD involved seven participants: three marketing academics, two MSME representatives, and two digital platform stakeholders (GoFood and GrabFood representatives). Weights were assigned on a scale of 0 to 1, summing to 1 per category, following the analytical hierarchy process. This process generated an adaptive business model aligned with the resource realities of local MSMEs.

Validity, Ethics, and Reproducibility

Validity and Reliability

For quantitative data, face validity of the questionnaire was established through expert review by two marketing academics. For qualitative data, credibility was ensured through:

- *Prolonged engagement:* Researchers spent two weeks observing MSME operations before interviews
- *Member checking:* Interview summaries were returned to participants for verification
- *Peer debriefing:* Regular discussions with fellow researchers to challenge interpretations

Ethical Considerations

All participants were provided with an informed consent form explaining the research objectives, confidentiality measures, and voluntary participation rights. Participants were assured of their right to withdraw at any time without consequence. Data were collected anonymously and used

solely for academic purposes. Ethical clearance was granted by the Research Ethics Committee of STIE Ganesha (No. 001/STIEG/EC/2024) prior to data collection.

Reproducibility

To support reproducibility, the questionnaire instrument, interview guide, and coding framework have been archived in the author's institutional repository. Detailed analytical procedures are described above to enable replication in similar campus-area contexts.

RESULTS AND DISCUSSION

This section presents the findings of the sequential explanatory mixed-method study, organized around five thematic areas derived from the research questions: (1) characteristics of online culinary MSMEs, (2) operational and financial challenges, (3) digital adaptation and marketing strategies, (4) consumer preferences, and (5) social and environmental sustainability gaps. Each subsection integrates quantitative survey results, qualitative interview findings, and theoretical discussions to provide a comprehensive understanding of sustainability accounting adoption in campus-area culinary MSMEs.

1. Characteristics of Online Culinary MSMEs

The study surveyed 20 culinary MSMEs operating around STIE Ganesha, all of which utilize at least one digital delivery platform (GoFood, GrabFood, or ShopeeFood). As summarized in Table 4.1, the majority (65%) operate as platform-only businesses, while 35% adopt a hybrid model combining online platforms with direct offline sales. Product offerings vary, with 45% specializing in main dishes (rice bowls, noodles), 30% in snacks, and 25% in beverages.

Table 4.1 Profile of Online Culinary MSMEs (n=20)

Characteristic	Category	Frequency	Percentage
Business Model	Platform only	13	65%
	Hybrid	7	35%
Product Type	Main dishes	9	45%
	Snacks	6	30%
	Beverages	5	25%
Labor	Owner Only	12	60%
	1-2 employees	8	40%

Source: Primary data, 2025

Most businesses are managed directly by owners with limited or no additional labor, reflecting the typical profile of urban-semirural MSMEs that rely on flexibility and operational efficiency (HARJADI et al., 2020); (Gopalakrishna et al., 2022). Business identity is established through simple trade names as an initial form of branding, though professional branding remains underdeveloped (Karya et al., 2024). One informant noted: "*Saya sendiri yang masak, bungkus, dan antar. Belum bisa pekerjaan orang karena marginnya kecil*" (MSME-03, platform-only).

These characteristics align with the informal urban sector literature, which emphasizes that micro-enterprises prioritize low overhead costs and operational flexibility over formal branding and human resource development. From a contingency theory perspective, the simplicity of business structure influences the feasibility of adopting sophisticated accounting systems.

2. Operational and Financial Challenges

Interview findings reveal three primary operational challenges: intense price competition, fluctuating raw material prices, and dependency on single suppliers. One informant explained: "*Harga cabai dan bawang naik turun setiap minggu, tapi saya tidak bisa naikan harga jual karena takut pelanggan pindah*" (MSME-07, hybrid).

Table 4.2 Identified Operational Challenges

Challenge	Frequency Mentioned	Example Quote
Fluctuating ingredient	18/20 (90%)	"Harga bahan pokok tidak menentu,

prices		<i>sulit prediksi keuntungan"</i>
Intense competition	16/20 (80%)	<i>"Banyak pesaing dengan harga lebih murah"</i>
Single supplier dependency	12/20 (60%)	<i>"Hanya ada satu distributor untuk bahan tertentu"</i>
Limited cost recording	15/20 (75%)	<i>"Catatan keuangan masih di buku tulis, kadang lupa"</i>

Stock management remains non-standardized, with only 35% of MSMEs implementing systematic inventory tracking. However, several adaptive strategies were identified: supplier diversification (45% of MSMEs), application of FIFO (*first-in, first-out*) systems (30%), and use of simple digital applications such as BukuWarung or POS systems (25%). These practices align with the Triple Bottom Line (TBL) framework, which emphasizes economic efficiency alongside local supply chain sustainability (Ye et al., 2024). One informant who adopted BukuWarung noted: *"Aplikasi ini membantu saya tahu persis berapa pemasukan dan pengeluaran setiap hari"* (MSME-12, platform-only).

The finding that only 25% of MSMEs use digital accounting tools highlights a significant gap between digital platform adoption (100%) and financial digitalization (25%). This disparity suggests that while MSMEs have embraced digital tools for marketing and order management, they remain reluctant to digitize financial records—potentially due to perceived complexity or lack of trust in digital accounting systems. This observation supports Contingency Theory, which posits that technology adoption depends on contextual factors such as owner digital literacy and perceived usefulness.

3. Digital Adaptation and Marketing

All 20 MSMEs utilize delivery platforms (GoFood, GrabFood, ShopeeFood) and social media (Instagram, WhatsApp Business) for marketing. However, digital literacy remains limited, particularly in understanding platform algorithms, managing customer reviews, and implementing content-based marketing strategies. This pattern reflects the Technology Acceptance Model (TAM), where *perceived usefulness* encourages initial adoption, but limited *perceived ease of use* hinders full optimization (Erlanitasari et al., 2020) dan (Schorr, 2023). One informant expressed frustration: *"Saya tahu promosi di Instagram penting, tapi tidak punya waktu dan tidak paham cara buat konten yang menarik"* (MSME-15, hybrid).

Dominant marketing strategies include discounts (85%), student promotions (70%), bundling (55%), and referral programs (40%). These strategies resonate with Stakeholder Theory, which highlights that transparent communication and customer engagement strengthen reputation and consumer loyalty (Huseynli, 2022) (Trisninawati & Sartika, 2024). An informant who successfully implemented student promotions shared: *"Diskon 10% untuk mahasiswa STIE Ganesha meningkatkan pesanan hingga 30% dalam sebulan"* (MSME-02, platform-only).

The gap between platform adoption (100%) and content marketing (30%) indicates that MSMEs are using digital platforms primarily as transactional channels rather than relational ones. This finding extends the TAM literature by showing that even when technology is adopted, its strategic use for relationship-building remains underdeveloped—a nuance often overlooked in technology adoption studies focusing solely on initial adoption.

4. Consumer Preferences

A survey of 20 consumers (students, faculty, and staff) revealed distinct preference patterns across demographic groups. Quantitative findings are summarized in Table 4.3.

Table 4.3 Consumer Preferences by Demographic Group

Preference Factor	Students (n=12)	Faculty (n=4)	Staff (n=4)
Affordable price	92	25	50
Fast Service	58	100	75

Taste Quality	83	100	100
Eco-friendly packaging	67	75	50

Source: Primary data, 2025

Students prioritize affordable prices (92%) and taste quality (83%), while faculty and staff demand fast service (100% and 75%, respectively). Across all groups, taste quality remains the dominant factor influencing purchasing decisions, consistent with previous research on food delivery consumer behavior (Horden & Bisset, 2022). One student respondent stated: "*Rasa adalah yang utama. Meskipun murah, kalau tidak enak, saya tidak akan order lagi*" (Consumer-07).

To address these preferences, MSMEs have adopted operational strategies such as pre-cooking (60%), ready-to-serve menus (70%), and pre-order systems (25%). These strategies have proven effective in enhancing customer satisfaction, consistent with operational efficiency principles within the TBL framework. An informant explained: "*Saya menyiapkan bahan setengah jadi di pagi hari, sehingga saat jam makan siang tinggal masak dan kirim*" (MSME-09, hybrid).

The divergence between student and staff preferences highlights the need for segmented marketing strategies. While students respond to price incentives, staff value time efficiency—a finding that has practical implications for menu design and promotional targeting. This segmentation approach aligns with Stakeholder Theory's emphasis on addressing diverse stakeholder needs.

5. Social and Environmental Sustainability Gaps

Despite the theoretical importance of sustainability, implementation remains minimal. Table 4.5 summarizes the adoption of sustainability practices among the 20 MSMEs. One informant candidly admitted: "*Saya belum memikirkan soal kemasan ramah lingkungan karena harganya lebih mahal. Konsumen juga tidak pernah protes*" (MSME-18, platform-only). This finding confirms that economic pressures often override environmental considerations—a common tension in micro-enterprise sustainability literature (Puspita Hakim et al., 2024); (Ali et al., 2023) (Cegliński, 2017). The Triple Bottom Line framework emphasizes that business success should be measured not only by profit but also by social contribution and environmental impact (Elkington, 1997). However, the data reveal a significant gap between awareness and action. When asked about environmental responsibility, only 25% of owners expressed concern, and fewer had taken concrete steps.

The low adoption of sustainability practices cannot be attributed solely to lack of awareness. Structural barriers—including higher costs of eco-friendly materials, absence of regulatory pressure, and limited consumer demand—play significant roles. This finding extends TBL literature by identifying specific contextual barriers that impede sustainability adoption in micro-enterprise settings, supporting Contingency Theory's emphasis on contextual alignment

6. Theoretical and Practical Implications

This study makes three theoretical contributions. First, it extends the application of Triple Bottom Line (TBL), Stakeholder Theory, and Digital Accounting frameworks to a previously underexplored context: campus-based culinary MSMEs. The findings demonstrate that digitalization does not automatically lead to sustainability—a nuance often overlooked in technology-optimism literature. Second, the study reveals that TAM's *perceived ease of use* dimension is a more significant barrier to digital accounting adoption than *perceived usefulness*, suggesting that intervention design should prioritize usability over functionality. Third, by identifying specific contextual barriers to sustainability adoption (cost, regulation, consumer demand), the study contributes to Contingency Theory by specifying which contingency factors most strongly influence micro-enterprise behavior.

Practical Implications

Based on the findings, three practical recommendations emerge:

- Structured digital literacy training: Programs should cover not only social media marketing but also platform algorithm management, review response strategies, and basic digital accounting using simplified tools like BukuWarung or POS systems.
- Access to green financing: Local governments and universities should facilitate access to microloans or subsidies for eco-friendly packaging and waste management equipment. One informant suggested: "*Jika ada bantuan modal untuk beli kemasan ramah lingkungan, saya mau beralih*" (MSME-14, platform-only).
- Multi-stakeholder collaboration: Universities, MSMEs, and digital platforms should establish formal partnerships for training, mentoring, and sustainability certification. As noted by (Jaakkola et al., 2022).

Summary Table of Findings, Theoretical Linkages, and Implications

Main Theme	Field Findings	Related Theory	Academic & Practical Implications
Characteristics of MSMEs	Culinary MSMEs are managed directly by owners, with limited labor and simple branding.	Informal urban sector → efficiency & flexibility (Gopalakrishna et al., 2022).	Capacity building is needed for professional branding and operational management.
Operational & Financial Challenges	Fluctuating raw material prices, limited stock management, manual bookkeeping.	Triple Bottom Line (Ye et al., 2024).	Encourage the use of simple POS/accounting apps and supplier diversification.
Digital Adaptation & Marketing	Use of GoFood/GrabFood and social media; digital literacy remains low.	Technology Acceptance Model (Schorr, 2023). Stakeholder Theory (Huseynli, 2022).	Training in digital marketing, review management, and content promotion is required.
Consumer Preferences	Students prioritize affordability; staff prefer fast service; taste quality remains the key factor.	Operational efficiency within TBL (Horden & Bisset, 2022).	MSMEs need flexible pricing strategies, ready-to-serve menus, pre-order systems, and consistent taste.
Sustainability Gaps	Almost no waste management, eco-friendly packaging, or energy efficiency initiatives.	TBL: profit–people–planet.	Local regulatory intervention and incentive schemes are needed to encourage eco-friendly practices.
General Implications	Digitalization expands market reach but does not guarantee sustainability.	Integration of TBL + Stakeholder Theory + Digital Accounting.	A digital sustainability accounting model should be adapted to the small-scale MSME context (contingency-based).

CONCLUSION

This study concludes that online culinary MSMEs around STIE Ganesha encounter substantial operational, financial, and digital challenges, while simultaneously holding significant opportunities for growth through the integration of sustainability accounting practices. Addressing the research objectives, the findings indicate that students tend to prioritise affordable prices, whereas staff emphasise fast service, with taste quality emerging as the most dominant factor across all consumer groups. In terms of digital adoption, all MSMEs have utilised digital platforms

for marketing purposes; however, the use of digital tools for financial recording remains limited, highlighting a critical gap in digital accounting practices. Furthermore, although there are emerging efforts toward environmental awareness—such as the use of eco-friendly packaging—these practices are not yet widely or systematically implemented. This indicates that digital transformation does not automatically translate into sustainability-oriented business practices. From a theoretical perspective, this study extends the application of the Triple Bottom Line framework and the Technology Acceptance Model within the context of digital micro-enterprises, demonstrating that perceived ease of use remains a key barrier in the adoption of sustainability-related practices. Practically, the findings suggest the need for structured digital and financial literacy programs, improved access to sustainability-oriented financing, and stronger collaboration among universities, MSMEs, and policymakers to support the development of practical sustainability frameworks. Future research is encouraged to broaden the geographical scope, apply quantitative or mixed-method approaches with larger samples, and explore longitudinal patterns in sustainability adoption. Overall, the study highlights that the successful integration of sustainability accounting requires a balanced alignment between economic performance, social responsibility, and environmental awareness to ensure the long-term resilience of campus-based culinary MSMEs.

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