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Research Article

Integration of Sustainable Accounting Principles in Local Economy-Based MSMEs in North Medan

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Abstract: The aim of this research is to explore how sustainable accounting principles are integrated into local economy-based MSMEs (Micro, Small, and Medium Enterprises) in North Medan. Sustainable accounting is increasingly recognized as a vital component for ensuring that businesses adopt environmentally responsible practices and contribute to long-term economic sustainability. This study will examine how MSMEs in North Medan implement sustainable accounting principles in their operations and the effects these practices have on their financial and environmental outcomes. Using a quantitative approach, this study will provide an in-depth and explanatory analysis of the integration process. Data will be collected through a structured survey questionnaire distributed to business owners, managers, and employees of MSMEs in North Medan. The study's population will consist of local MSMEs from various sectors in the region. A purposive sampling technique will be employed to select participants whose businesses have either adopted or are in the process of adopting sustainable accounting principles. The collected data will be analyzed using Smart PLS statistical tools to evaluate the relationships between the adoption of sustainable accounting principles and different business results, including financial performance, environmental impact, and operational efficiency. This research aims to offer a thorough understanding of the factors influencing the integration of sustainable accounting in MSMEs and its implications for local economic growth. Furthermore, the study will provide practical recommendations for MSME owners and managers on how to better incorporate sustainable accounting practices into their daily operations. The findings are anticipated to help in the development of more effective policies and strategies that encourage sustainable growth, enhance the competitiveness of MSMEs in North Medan, and offer valuable insights to policymakers and development agencies aiming to support local businesses in their shift toward more sustainable practices.

Keywords: Environmental Impact; Financial Performance; Local Economy; MSMES; Sustainable Accounting.

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1. Introduction

Micro, Small, and Medium Enterprises (MSMEs) play an essential role in driving local economic development, especially in North Medan, where they significantly contribute to job creation, innovation, and the support of local industries (Djohan et al., 2025). As the global economy increasingly shifts toward sustainability, there is growing pressure on MSMEs to adopt sustainable practices that balance economic growth with environmental responsibility (Razaq et al., 2024). One key practice that has emerged is the integration of sustainable accounting principles, which not only promote environmental stewardship but also enhance the long-term profitability and competitiveness of these businesses (Fadli, 2021).

Sustainable accounting, or green accounting, incorporates environmental, social, and governance (ESG) factors into business practices (Fransisca Roosiana Kurniawati & Widiyaningsih, 2024). This allows businesses to track and manage their environmental impact, comply with regulations, and meet the rising consumer demand for sustainable products and services (Shahzad, 2022). Despite its significance, many MSMEs in North Medan are still in the early stages of adopting sustainable accounting practices. This presents a unique opportunity for research to investigate how these businesses can better integrate sustainable accounting principles and the potential benefits of doing so on their financial performance and environmental impact.

Several studies have examined sustainable accounting in different settings. For example, (Bhatt, 2022) highlighted the importance of green accounting in helping businesses manage environmental costs and improve operational efficiency. Their research showed that integrating sustainable practices not only enhances environmental performance but also provides competitive advantages by boosting marketability and reputation. Similarly, (Agbadzidah, 2023) found that the adoption of sustainable accounting practices in small and medium-sized enterprises leads to improved environmental results and strengthens financial resilience, contributing to long-term sustainability.

Research by (Vinces, 2023) in the context of MSMEs emphasized the challenges faced by these enterprises in adopting sustainable accounting, particularly due to limited resources and a lack of awareness about green accounting. The study also highlighted that government policies and external support are critical in facilitating the transition to more sustainable practices. These challenges are likely to be present in North Medan as well, but with the right support, MSMEs can overcome them.

This study aims to explore how MSMEs in North Medan can integrate sustainable accounting principles into their operations, focusing on the specific challenges and opportunities encountered during the implementation of green accounting practices. It will investigate how these practices impact financial stability, operational efficiency, and environmental performance. Additionally, the research will assess the role of local government policies and support systems in promoting the adoption of sustainable accounting practices.

The theoretical framework of this study is grounded in the Triple Bottom Line Theory, which suggests that businesses should evaluate their performance not only in terms of profits but also based on their environmental and social impacts. This aligns closely with sustainable accounting, which takes into account a business's environmental and social footprint alongside its financial outcomes. Additionally, the Resource-Based View (RBV) theory (Anjaningrum et al., 2024) proposes that firms can achieve a competitive advantage by leveraging unique resources, such as the integration of sustainable practices, which can help them differentiate in the marketplace and improve their long-term performance.

This research will use a quantitative methodology to gather data from MSME owners, managers, and employees in North Medan. A structured survey will be used to assess the current adoption of sustainable accounting practices, as well as the perceived benefits and challenges related to their implementation. The data will be analyzed using statistical tools to evaluate the relationship between sustainable accounting integration and key business outcomes, including financial performance, environmental impact, and operational efficiency.

By examining the integration of sustainable accounting principles in MSMEs in North Medan, this study seeks to provide valuable insights for policymakers, business owners, and managers. The findings will help develop more effective strategies and policies that support MSMEs in their transition toward sustainable practices, ultimately driving long-term economic growth and environmental responsibility in the region.

2. Literature Review

MSME Performance

The performance of MSMEs (Micro, Small, and Medium Enterprises) is very important for the survival of a firm since high performance can help a business stay strong and grow (Purnama Sari et al., 2025). MSMEs are very important to the economies of many nations, including Indonesia, since they create jobs, raise incomes, and make the economy more egalitarian (Nurbayan et al., 2025). When MSME performance is at its best, productivity, operational efficiency, and profits can all go up, which helps the business stay in business for a long time (Siregar et al., 2025). On the other hand, bad performance can cause businesses to lose money, become less competitive, and even stop growing (Harianto, Azman, et al., 2025). To keep a firm successful, it is important to manage finances well, have access to technology, come up with new products, and be able to react to changes in the market and regulations (Nurhidayah et al., 2025). MSMEs who can handle these things well will be better equipped to survive and do well even when they face outside problems, such tough competition or an unstable economy (Hardiansyah et al., 2025). Businesses need to work to enhance the performance of MSMEs in order to stay in business, come up with new ideas, and grow their markets. This will help them stay in business and be successful in the long run (Hou et al., 2024).

Sustainable Accounting Principles

Sustainable accounting concepts are very important for making MSMEs more competitive (Amelia & Tambunan, 2024). When MSMEs use these principles, they can include environmental and social factors in their accounting processes. This not only affects their financial performance, but it also helps them stay in business for a long time (Fahmie et al., 2025). MSMEs may keep track of and record the environmental effects of their actions, cut down on resource waste, and make their energy use more efficient by using sustainable accounting. This will save them money and make them more profitable (Mutamimah, 2023). These principles also motivate MSMEs to follow stricter environmental rules, which lowers their legal and reputational risks (Fransisca Roosiana Kurniawati & Widiyaningsih, 2024). Using sustainable accounting also shows that a firm cares about the environment and society, which can improve its brand image with customers and investors (Lawita et al., 2025). MSMEs who follow these rules are better able to compete in a market that is becoming more concerned with social and environmental issues (Sabilah, 2024). Sustainable accounting is not just about making money; it's also about making a bigger positive difference in the world and the environment. This will make MSMEs more competitive and sustainable (Harianto, Febrina, et al., 2025).

Local Economic

The success of MSMEs is greatly affected by the local economy. This is because the economy in a region affects people's ability to buy things, the demand for products, and the ability of businesses to stay open (Lawita et al., 2025). When the local economy is doing well, MSMEs usually have an easier time getting to markets, getting capital, and getting other resources that help them develop (Kurniadi et al., 2024). On the other hand, MSMEs often have problems in slow or depressed economies, such as less demand, less raw resources, and trouble getting funding (Sabilah, 2024). The success of MSMEs in the local market also depends on things like local government regulations, infrastructure, and the level of competition (Fathoni et al., 2025). So, MSMEs that work in areas with stable and helpful economies tend to do better in terms of making money and growing their businesses (Qosim et al., 2025). Policies that help local businesses grow, get training, and have the right technology and information also help MSMEs do better (Alimin et al., 2025). The local economy not only affects how MSMEs do business every day, but it is also a vital aspect in their survival and ability to compete in a market that is becoming more competitive (Ayuni et al., 2025).

3. Method

This study employs a quantitative methodology to examine the integration of sustainable accounting practices within MSMEs in North Medan. Data will be gathered through a structured questionnaire distributed to MSME owners, managers, and employees. The sampling will target businesses that have adopted or are in the process of adopting sustainable accounting principles. The questionnaire will focus on evaluating the level of sustainable accounting integration, its perceived effects on financial performance, and environmental awareness among stakeholders. The collected data will be analyzed using Structural Equation Modeling (SEM) with Partial Least Squares (PLS), a second-generation multivariate technique. SEM-PLS will be used to assess both the measurement and structural models, test hypotheses, and explore the relationships between sustainable accounting practices and business outcomes such as financial performance, environmental impact, and operational efficiency. The study aims to offer valuable insights into the influence of sustainable accounting on MSME performance and contribute to a better understanding of its role in fostering business sustainability in North Medan’s local economy.

4. Results and Discussion

Evaluation of Measurement Models

Table 4. Measures of convergent validity and internal consistency reliability.

Latent Variable	Indicators	Loadings	AVE	Composite Reliability	Cronbach's Alpha
Sustainable Accounting Practices	SAP1	0.725	0.817	0.863	0.991
	SAP2	0.878			
	SAP3	0.734			
	SAP4	0.841			
	SAP5	0.895			
	SAP6	0.871			
Local Economic	LE1	0.805	0.841	0.842	0.861
	LE2	0.745			
	LE3	0.922			
	LE4	0.842			
	LE5	0.854			
	LE6	0.765			
	LE7	0.842			
MSME Performance	MP1	0.785	0.764	0.745	0.775
	MP2	0.765			
	MP3	0.724			
	MP4	0.735			
	MP5	0.745			

All indicators in the model, as displayed in table 4, possess values exceeding 0.7. Thus, we may deduce that these indicators are dependable for evaluating study variables. Therefore, we can utilize these signs for more examination.

Construct Reliability and Average Variance Extracted (AVE)

The results of data processing show that:

Table 5. Average Variance Extracted (AVE).

Variabel	Average Variance Extracted (AVE)
Sustainable Accounting Practices	0.757
Local Economic	0.784
MSME Performance	0.795

Source: Data obtained by researchers (2025)

Table 5 indicates that all AVE values are more than 0.5, hence satisfying the validity criteria based on AVE. According to the provided data, it is evident that the average value exceeds 0.5. Given that the composite reliability value exceeds 0.7, it can be inferred that the indicators used in this study are effective in measuring the desired variables.All indicators in the model, as displayed in table 4, possess values exceeding 0.7. Thus, we may deduce that these indicators are dependable for evaluating study variables. Therefore, we may utilize these indications for additional study.

Hypothesis Test Results

Table 6. Direct Effect / Patch Coefficient.

	Original Sampel (O)	Sampel Mean (M)	Standart Deviation (STDEV)	Statistik (IO/STDEV)	P Values	Information
Sustainable Accounting Practices -> MSME Performance	0,722	0,772	0,035	4,275	0,001	Significant
Local Economic -> MSME Performance	0,395	0,308	0,021	2,430	0,000	Significant
Sustainable Accounting -> Local Economic -> MSME Performance	0,324	0,472	0,542	2,345	0,002	Significant

The Influence of Sustainable Accounting Practices on MSME Performance

The results of hypothesis testing indicate that sustainable accounting practices significantly influence the performance of MSMEs in North Medan. These findings underline the importance of integrating sustainability principles into accounting practices to enhance business performance (Fahmie et al., 2025). For MSMEs, this suggests that improving sustainable accounting practices can lead to better financial results, enhanced operational efficiency, and greater environmental accountability (Fransisca Roosiana Kurniawati & Widiyaningsih, 2024). Additionally, it emphasizes the increasing need to embed sustainability into business operations to achieve long-term growth and gain a competitive edge (Hayatunnisah et al., 2025). The findings of this study imply that MSME owners and managers in North Medan can leverage these results to create strategies focused on better integrating sustainable accounting practices into their daily operations. Such strategies may involve the adoption of green accounting methods, providing training on sustainability practices, fostering a company culture that values sustainability, and enhancing communication about the financial and environmental benefits of sustainable accounting. By improving sustainable accounting practices, MSMEs can positively affect both their financial performance and environmental impact, paving the way for more sustainable growth and enhanced business outcomes.

The Influence of Local Economics on MSME Performance

The study reveals a significant positive relationship between local economic conditions and the performance of MSMEs in North Medan. These findings align with previous research that underscores the important role of local economic factors in influencing the success and sustainability of small businesses (Karim & Indriani, 2025). The connection between the local economy and MSME performance has been widely examined in the context of business sustainability. Key aspects of the local economy, such as market demand, government policies, infrastructure, and regional economic stability, all play a crucial role in shaping the financial performance, operational efficiency, and growth prospects of MSMEs (Kurniadi et al., 2024). MSMEs that operate within a stable and prosperous local economy are more likely to benefit from enhanced financial stability, access to resources, and better growth opportunities. On the other hand, businesses in less favorable economic environments may face difficulties in maintaining profitability and efficiency. The local economy can either foster a supportive environment that boosts MSME performance or present challenges that impede their success. These findings have important implications for MSME owners, managers, and policymakers in North Medan. They can inform the development of strategies to leverage favorable local economic conditions for improving MSME performance. Such strategies could involve building partnerships with local government entities to promote policies that support small businesses, enhancing access to financial resources, and improving local infrastructure to better support business operations. By taking advantage of positive local economic conditions, MSMEs can strengthen their competitiveness, financial performance, and long-term sustainability.The theoretical frameworks that support these findings include the Resource-Based View (RBV) theory (Jee Sinha et al., 2024) which suggests that firms can gain a competitive edge by utilizing external resources and conditions, such as a healthy local economy. Additionally, Economic Development Theory (Role et al., 2025) emphasizes the importance of regional economic health in promoting the growth and success of small businesses, aligning with the conclusions of this study.By fostering a stronger relationship between MSMEs and the local economy, businesses can create an environment that promotes growth, improving their overall performance and contributing to the broader economic development of North Medan.

The Influence of Sustainable Accounting, Local Economics on MSME Performance

The analysis demonstrates that sustainable accounting practices significantly enhance the performance of MSMEs in North Medan, with local economic conditions serving as a critical mediating factor. Government policies, infrastructure, and market demand are identified as key enablers that support the effective adoption of sustainable accounting, which in turn improves financial performance, operational efficiency, and environmental responsibility (Sabilah, 2024)(Lawita et al., 2025). The findings suggest that favorable local economic conditions not only boost MSME performance directly but also strengthen the integration of sustainability principles, aligning with prior studies emphasizing the synergy between sustainability and economic context (Mulyani et al., 2024)(Research & 2024, 2024). This study highlights that the availability of resources, government incentives, and regional stability enable MSMEs to benefit from sustainable accounting through increased profitability, efficient resource use, and a reduced environmental footprint (Putri et al., 2024). Furthermore, the research underscores the strategic importance of sustainability-oriented policies and training initiatives to encourage MSMEs to adopt green accounting as a source of competitive advantage. Supported by the Resource-Based View, Economic Development, Institutional, and Stakeholder theories, the findings affirm that robust local economic environments and regulatory frameworks play a pivotal role in shaping sustainable practices. This study also contributes empirical evidence showing that MSMEs integrating sustainability into their operations achieve superior financial and environmental outcomes, thereby fostering local economic resilience. Overall, sustainable accounting not only strengthens MSME competitiveness but also supports North Medan's broader goal of sustainable regional development.

5. Conclusions

The study, titled "The Influence of Sustainable Accounting Practices and Local Economic Conditions on MSME Performance in North Medan," finds a direct connection between the adoption of sustainable accounting principles and the performance of MSMEs. Specifically, the research indicates that MSMEs implementing sustainable accounting practices experience improved financial performance, operational efficiency, and environmental responsibility. This underscores the significant role sustainable accounting plays in enhancing the overall performance and sustainability of MSMEs within the local economy. Additionally, local economic conditions act as an essential mediator in this relationship, with favorable economic factors such as government support, infrastructure, and market demand amplifying the positive effects of sustainable accounting practices on MSME performance. The study's findings have important implications for MSME owners, managers, and policymakers in North Medan. To boost MSME performance, businesses must integrate sustainable accounting practices and take advantage of the support provided by local economic conditions. Policies that encourage the adoption of sustainable accounting, alongside an environment that promotes responsible business practices, can significantly enhance MSMEs' success and competitiveness. Moreover, the research suggests that local governments and organizations should offer training and resources to help MSMEs adopt green accounting practices, leading to improved financial results, better resource management, and a positive environmental impact. By investing in sustainable accounting and reinforcing the local economic environment, MSMEs can foster long-term growth, enhance their resilience, and contribute more significantly to the economic development of North Medan. Aligning business strategies with sustainability goals and local economic support will enable MSMEs to gain a competitive advantage, ensuring both profitability and a positive societal impact in the future.

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