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Sustainability Reporting and Supply Chain Management for Small Medium Enterprise Perspective of Sustainability Development Goals: Evidence from Indonesia

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Abstract

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This research aims to empirically prove the influence of sustainability reports and supply chain management on SME performance. Sustainability reports are proxied by economic value, social network and innovation, and eco-efficiency and energy. Supply chain management is proxies with indicators of product development, supplier relations, production process, distribution, and management of customer returns. SME performance is measured using the balanced scorecard (BSC) perspective since financial data related to SMEs still only focuses on turnover and profits. Using the BSC approach in measuring performance will provide a complete performance perspective, namely from a financial perspective, customer perspective, internal business perspective, and learning and growth perspective.

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The research was carried out using a mixed-method research approach. A sequential explanatory strategy is used in the process of collecting, analyzing, and mixing quantitative and qualitative data. Quantitative data was obtained through a questionnaire involving 203 SME respondents under the guidance of the Department of Industry, Trade, Small and Medium Enterprise Cooperatives. This questionnaire is a quantitative research instrument that is processed using smart partial least squares. Observation and in-depth interviews with SMEs, regulators/government, and practitioners for a qualitative approach.

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The research results show that sustainability reports have not significantly influenced SME performance. SMEs still have a low understanding of the importance of sustainability reports. Implementing sustainability reports is still considered complex and requires quite a lot of money for SMEs. Supply chain management related to product development, production, and distribution processes positively and significantly influences SME performance. Meanwhile, supply chain management related to supplier relationships and customer return management has not significantly affected SME performance.

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The results of this research suggest that the Indonesian government develop simple regulations regarding the importance of sustainability reports for SMEs and strengthen facilities for SMEs, especially in managing businesses more professionally, especially in matters related to supply chain management.

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Keywords: sustainability reporting, supply chain management, SME performance, mixed methods

1. Introduction

Sustainability reporting has become an increasingly interesting research topic over the last decade. Shareholders, institutions, investors, governments, local communities, and many users of financial reports over the last decade have shown great attention to environmental, social, and governance (ESG) issues (Wang et al. 2020; Wright, 2001; Mani (2020). This is also motivated by the increasing environmental problems in various parts of the world which increase every year, thus leading to the emergence of an economic crisis. An increasingly competitive environment at the large company level will ultimately impact Micro, Small, and Medium Enterprises (SMEs). In Indonesia, the contribution of SMEs to GDP continues to increase to around 60% in the pre-pandemic period. Labor absorption by SMEs is also very high and continues to grow to reach 96.99%-97.22% with the number of SMEs reaching 62 million or around 98% of national business actors. The growth of SMEs should also be accompanied by high SME performance both in terms of finance and management (Afonso, 2015; Riwayati, 2013). Therefore, the performance of SMEs must also be supported, among other things, through sustainable reports and good supply chain management.

This research is one of the initial studies that pioneered the empowerment of SMEs through the implementation of Sustainability Reporting (SR) and Supply Chain Management (SCM), the specific objectives of this research are first, develop and improve the implementation of SR and SCM to improve the performance of SMEs in facing the industrial revolution 4.0. Second, Providing solutions regarding the preparation of SRs by Global Reporting Initiative (GRI) standards and related regulations and assessing ESG disclosures from SRs so that they can be implemented for SMEs. Third, test and prove empirically, both quantitatively and qualitatively, the influence of the implementation of SR and SCM on SMEs performance.

Previous research related to SR and SME performance in Indonesia is still very limited. SR research is more related to the performance of large companies. In Indonesia, SR research for SMEs is relatively non-existent. Research related to SMEs in Indonesia focuses more on SME innovation and digitalization of SMEs, this research objectives are develop, analyze and improve the implementation of Sustainability Reporting (SR) and Supply Chain Management (SCM) to improve SMEs performance.

2. Literature review

This section provide a brief overview of relevant concepts related to sustainability reporting (SR), supply chain management (SCM) and performance of small medium enterprise (SME).

2.1 Small Medium Enterprise Performance

The performance of Small and Medium Enterprises (SMEs) is influenced by a variety of factors, ranging from financial management, digitalization, strategic orientation and market share. These factors are crucial for SMEs to navigate the competitive business environment and achieve sustainable growth (Khahan et al., 2017). The performance of SME continues to be a focus in Indonesia. The increased performance of SMEs must accompany the considerable role of SMEs in the Indonesian economy.

Measuring the performance of SMEs in Indonesia can be done by measuring financial performance and considering other performance measurement dimensions, such

1 as those contained in the balanced scorecard perspective. The BSC is effective in aligning
performance with strategic goals, enhancing performance management in SMEs by
33 focusing on financial and non-financial outcomes such as customers, internal business,
5 learning and growth (Muraba et al., 2024; Melinda et al., 2024; Diego et al., 2021). Four
19 main dimensions are considered, namely financial perspective, consumer perspective,
internal business perspective, learning and growth perspective (Kaplan & Norton, 1992,
1996, 2001).

2.2 Sustainability Reporting and Performance of Small Medium Enterprise

6 SR is the practice of measuring, disclosing and accountability efforts for
sustainability activities. SR aims to achieve sustainable development and company value
6 (Das et al., 2020; Forcadell (2021); Steinhofel et al., 2019). A company's ability to
6 communicate its activities and performance effectively to key company stakeholders is
considered important for long-term success, survival and growth, Forcadell (2021). The
SR indicator is based on the 2020 GRI Standard which is also defined as data disclosed
by SMEs. Indicator sustainability reporting is a grouped formative construct into 3 three
1 indicators as follows: economic value-financial literacy, social network-sustainability
innovation, and eco-efficiency and energy.

32 Al-shami et al., (2024) explained that financial literacy is the relevant ability to
make decisions by understanding the financial consequences. As explained by Huton
(2019), there are two dimensions to financial literacy: the knowledge and the application
dimensions. Previous research examining the relationship between financial literacy and
performance has been carried out by several researchers, such as Dahmen and Rodriguez
37 (2021), stated that it is necessary to understand the level of financial literacy for business,
7 especially their financial reports, in order to seek funding. Financial literacy plays an
important role in making financial decisions and improve people's welfare in the future
(Putri et al., 2022; Ningtyas, 2019; Setiawan and Saputra, 2021; Alamsyah, 2020; Morgan
4 and Long, 2020). Various research shows that financial knowledge can have a positive
impact on SMEs performance (Putri et al. 2022; Al-shami et al., 2024).

Leick and Gretzinger, 2020; Chen and Chen, 2024; Djojobo and Tawas, 2022; Lin and Lee, 2022 explained that continuous innovation in a company is a fundamental necessity that will enable it to create a competitive advantage. Sustainable innovation is turning creative ideas into a valuable product or work method. Leopold (2017), Muafi (2020), shows the significance of social networks in non-formal structures on the diffusion of innovation. Leenders and Gretzinger (2020) also found results that social networks were grouped into four levels, namely networks within companies, networks that cross company boundaries, networks between companies, and networks that are outside the company. Those are very beneficial for the growth of innovation and development of new products.

Eco-efficiency is the company's ability to maintain carbon emissions, not pollute
the environment, and minimize industrial waste as much as possible to create efficiency
31 (Thompson et al. 2024). The influence of eco-efficiency on the performance of MSMEs
is quite significant. When MSMEs reduce plastic and waste, they will provide a good image for their customers, undoubtedly creating high economic value. Dolsak et al. (2024), Chen et al., 2024 also stated that the application of green innovation and eco-efficiency not only produces environmental benefits but also produces profitable economic results. Implementing energy conservation measures and optimizing the use of raw resources can reduce production costs. Eco-efficiency, in this framework, plays an

important role in encouraging sustainable growth and encouraging companies to assume responsibility for protecting the environment for future generations. Eco-efficiency is an important principle in companies' efforts to preserve the environment. This study argues that economic value-financial literacy, social network and sustainability innovation, eco-efficency and energy has important role enhancing SME's performance. Based on this argument, our hypotheses are as follows:
H1: Economic value positively affects SME's performance.
H2: Networking and innovation positively affects SME's performance.
H3: Eco-efficiency and energy positively affects SME's performance.

2.3. Supply Chain Management and Performance of Small Medium Enterprise

SCM or supply chain management is an approach used to achieve efficient integration of suppliers, manufacturers, distributors, retailers and customers. SCM considers all facilities that influence the products produced and the costs required to meet consumer needs. SCM is based on the "Triple A" theory: agility, adaptability, and alignment. Lee (2004) describes the "Triple A" supply chain as agile, adaptable, and efficient. The most successful supply chain companies respond quickly to short-term changes in end-user demand and adapt to the changes.

This study uses several indicators to measure supply chain management, namely: 1) Product development; 2) Supplier Relation; 3) Production Process; 4)Distribution; 5) Customer Returns Management. Product or business development in supply chain management (SCM) is an important strategy to ensure business continuity, competitiveness, and sustainability. In this context, supply chain management not only functions as a tool for efficiency but also as an innovation platform that allows companies to develop new products or expand their businesses, Machado et. al (2020), Amaruddin (2021), Sulher (2019), Gilson et al., (2022).

Procurement process or supplier relation is one of the key elements in Supply Chain Management (SCM), which involves activities to obtain goods or services needed by the company from suppliers. This process aims to ensure the availability of raw materials or services with the best quality, optimal cost, and at the right time. Chijioke et al. (2021) stated that supplier relations significantly influence SME performance.. Supplier relationship significantly correlated with financial health, market and sales performance and operational performance. Strong collaboration with suppliers can foster superior business performance.

The production process in SCM and SMEs involves optimizing workflows to enhance efficiency, reduce waste, and improve product quality. Simona (2023), stated that the industrial sector faces continuous evolution in the production processes, yet production issues and delays are still common. Yangguang *et al.,* 2021 stated that enhancing production processes, facilitating better supply chain management (SCM) and operational efficiency in SMEs, ultimately leading to improved competitiveness and sustainability.

Shipping and distribution play a pivotal role in the SCM of SMEs, significantly impacting their performance. Effective SCM practices, including distribution channel innovations and strategic collaborations, are essential for enhancing SME competitiveness and operational efficiency. Effective shipping and distribution, as part of supply chain management, enhance the accessibility of business networks, which in turn improves marketing outcomes, Hayati et al., 2020.

The management of customer returns is a critical aspect that can significantly impact the performance of SMEs. Effective customer return systems enhance customer retention, operational efficiency, and sales growth, which are crucial for managing customer returns and improving overall SME performance. Rufina et al. (2022) acknowledges the relationships between customer relationship management, innovation capability, and firm performance in the context of SMEs. Aremu et al., (2018) stated that SME operators should be designed with a feasible customer relationship strategy that can identify potential and profitable customers to enable tailoring products and services to their needs. Effective customer relationship strategies can enhance customer satisfaction and loyalty, potentially leading to better management of returns and overall performance. Shodunke et al., (2022) highlights that adopting customer relationship management strategies is crucial for improving the performance of SMEs in Ogun State, Nigeria. Based on these arguments, our hypotheses are as follows:

H4: Product development positively affects SME's performance

H5: Supplier relation positively affects SME's performance

H6: Production Process positively SME's performance

H7: Distribution positively affects SME's performance

H8: Customer Returns Management positively affects SME's performance

3. Methods

The present study aims to develop an instrument for modeling sustainability perspective, supply chain management and SMEs performance. This study uses a mixed-method research (MMR) approach. Previous studies related to sustainability reporting, supply chain management, and SMEs that use mixed methods are relatively few (Quader et al. 2016; Parisi, 2010). Mixed methods research combines qualitative and quantitative data collection and analysis techniques in parallel or sequential phases to achieve a broader and deeper understanding of research phenomena (Anguera et al., 2020; Hadi and Closs, 2015; Younas, 2023; Younas and Sundus, 2018). This method research uses a sequential explanatory strategy for collecting, analyzing, and mixing quantitative and qualitative methods in a study or series of studies to understand research problems (Creswell, 23:2018).

Quantitative data was obtained through a questionnaire involving 203 SME respondents under the guidance of the Department of Industry, Trade, Small and Medium Enterprise Cooperatives. Convenience sampling is used in this research to make SME data more straightforward to obtain and access. For the qualitative phase, 4 informants participated in semi-structured interviews. The qualitative data process combines data sources such as observations, surveys, documents, focus group discussions, and in-depth interviews to obtain a different point of view (triangulation approach). Qualitative data procedure based on Cresswell, 23:2018 consist of data collecting, data reduction, data presentation, describing and interpreting, focusing on important things, and getting themes and patterns.

The questionnaire format aims to identify SMEs who understand and implement SR and SCM and determine their performance. Structured questions were given to 203

SMEs, and unstructured questions (in-depth interviews) were given to stakeholders: 2 SMEs, one practitioner, and one regulator. The sample size has met the number required for survey research. Recommended sample size for survey research ranges from 100 to 200 respondents (Memon et al., 2020). Structured questions using a five-point Likert scale, which vary from "strongly agree" to "strongly disagree." Our research model:

$$Perform = \propto + \beta_1 Econ\_Value + \beta_2 Network\_innov + \beta_3 Eco\_Energy + \beta_4 Product\_Dev + \beta_5 Product\_Process + \beta_6 Supply\_relation + \beta_7 Distribution + \beta_8 Return\_Cust + \varepsilon$$

Testing of the inner model or structural model explained the relationship between significant value constructs and R-Square from the research model. R-Square for the dependent construct, t-test, and the significance of the structural path parameter coefficient is used to evaluate the structural model. The Goodness fit model test is the result of the R-squared estimation using Smart-PLS.

4. RESULTS AND DISCUSSION

4.1 Results

General information related to SMEs includes that 99.5% are local/national scale, 0.5% are export-oriented, 73.4% are engaged in the food and beverage industry, 9.4% in the clothing industry, 3% in the craft sector, 1% in the service sector, 1.5% in the household needs sector, and the remaining 11.7% are spread across various industrial sectors such as fruit shops, traditional medicine, and education.

Table 1 shows the reliability of the survey results, which are measured based on Cronbach's alpha and Composite Reliability values. Cronbach's alpha and Composite Reliability values for each construct (variable) are above 0.70, so it can be concluded that each construct already has good reliability.

Table 1. Cronbach's alpha and Composite Reliability values.

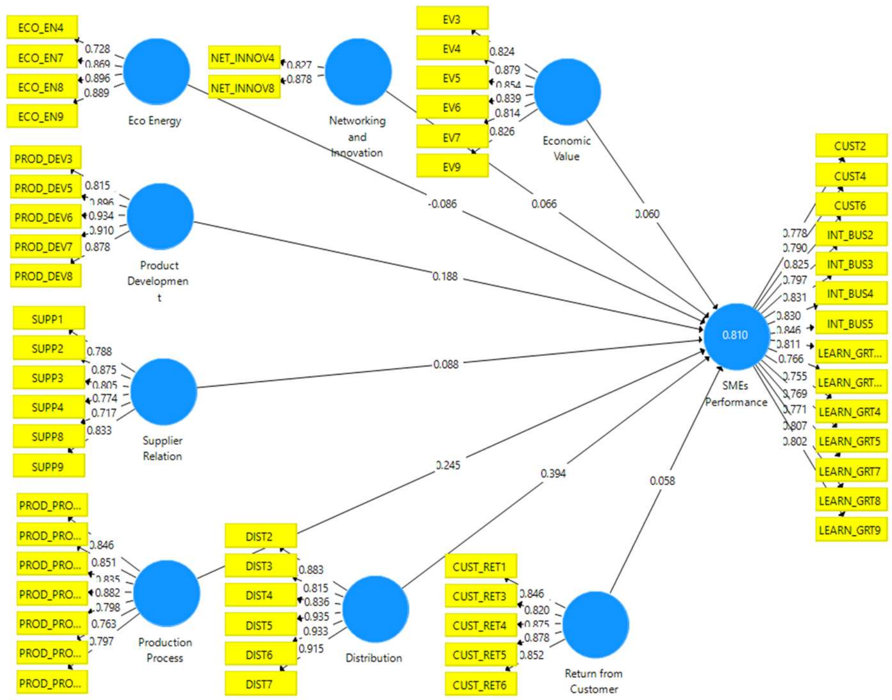
	Cronbach's Alpha	Composite Reliability
Economic Value	**0.916**	**0.935**
Networking and Innovation	**0.627**	**0.842**
Eco Energy	**0.867**	**0.911**
Product Development	**0.932**	**0.949**
Production Process	**0.922**	**0.937**
Supplier Relation	**0.887**	**0.914**
Distribution	**0.945**	**0.957**
Return from Customer	**0.908**	**0.931**
SMEs Performance	**0.956**	**0.961**

Source: Authors' calculations

Figure 1 explains the influence of research variables. The dependent variable in this study is SME performance. The independent variables are economic value (EV), social networking and innovation (NET_INNOV), eco-efficiency and energy (ECO_EN), product development (PROD_DEV), production process (PROD_PRO), supplier relations (SUPP), distribution (DIST) and customer return management (CUST_RET).

Figure 1. describe hypothesis test result, path coefficient and outer loading. The outer loading value or correlation between constructs and variables has met convergent validity because it has a loading factor value of > 0.50, which means that the constructs of all variables can be used to test hypotheses.

Figure 1. Hypothesis Test: Path coefficient and Outer Loading



Source: Authors' calculations

Table 3 presents the results of hypothesis testing, which shows that economic value, social networks and innovation, eco-efficacy, and energy, which are indicators of sustainability reports, have a positive and insignificant effect on SME performance (β_1=0,06, >0,05; β_2=0,066, >0,05; β_3=-0,086, >0,05). SCM indicators measured by product development (PROD_DEV), production process (PROD_PRO), and delivery and distribution (distribution: DIST) show a positive and significant influence on SME performance SME (β_4=0,188, <0,05; β_5=0,245, <0,05; β_7=0,3946, <0,05). SCM indicators as measured by supplier relations (SUPP) and management of returns from customers (return from customers: CUST_RET) show an influence and are not significant on SME performance (β_6=0,088, >0,05; β_8=0,058, >0,05). These results show that H4, H5 and H7 are supported, while H1, H2, H3, H6 and H8 are not supported.

Table 3. Hypothesis Testing

	Coefficient (β)	Sample Mean (M)	Standard Deviation (STDEV)	*p* Values	T Statistics
Economic Value → SMEs Performance	0.06	0.057	0.046	**0.202**	1.296
Networking and Innovation → SMEs Performance	0.066	0.062	0.051	**0.197**	1.293
Eco Energy → SMEs Performance	-0.086	-0.086	0.056	**0.122**	1.549
Product Development → SMEs Performance	0.188***	0.181	0.089	**0.027**	2.123
Production Process → SMEs Performance	0.245***	0.261	0.09	**0.008**	2.721
Supplier Relation → SMEs Performance	0.088	0.087	0.096	**0.318**	0.911
Distribution → SMEs Performance	0.394***	0.401	0.087	**0.000**	4.532
Return from Customer → SMEs Performance	0.058	0.051	0.082	**0.470**	0.708

Source: Authors' calculations

The value of R-Square for the SME performance variable obtained at 0.810. These results indicate that the SME performance variable simultaneously explained by the constructs of Economic Value, Networking and Innovation, Eco Energy, Product Development, Supplier Relations, Production Process, Distribution, and Customer return management by 81%, and the remaining 19% explained by other variables that not hypothesized in the model.

4.2 Discussion and Implication

Sustainability reports for Small and Medium Enterprises have not been fully implemented. However, sustainability reports are valuable in managing small and medium enterprises. This study uses several indicators to explain sustainability reports, namely 1) Economic Value, 2) Social Networks and Innovation, and 3) Eco-Efficiency and Energy. Hypothesis testing stating that economic value affect SME performance has not been proven. The test results show that SMEs do not fully understand the urgency of economic value. Knowledge of economic value and financial literacy is a problem for most SMEs in Indonesia. Although SME have a reasonably good turnover, they are not yet bankable. These results were found in similar studies that test economic value and financial literacy factors. Adewale et al. 2024, Riad et al. 2024, and Amelia et al. 2024, state that financial literacy and education and increasing SME access to banking should improve SME performance.

Social network indicators support innovation for Small and Medium Enterprises (SMEs). Innovation involves developing and implementing solutions that are not only economically profitable but also support environmental and social sustainability. The involvement and contribution of SMEs in the social environment will provide more significant benefits to the surrounding community. The results of this study indicate that social network indicators and innovation have not significantly affected SME performance. Gentjan et al., 2024 and Zahra et al., 2024 state that sustainability innovation for SMEs is important and must be done. Social networks and sustainable innovation should improve SME performance.

One of the indicators that are the main focus in the sustainability report is eco-efficiency and energy. Eco-efficiency and energy are important concepts in realizing environmental and economic sustainability, especially in the context of businesses, including SMEs. The results of the study show that the Eco-efficiency and energy indicators have not had a significant effect on SME performanceEco-efficiency is another problem found in SMEs in Indonesia. Most SMEs do not yet have an adequate understanding of the importance of eco-efficiency and energy. Atacan et al., 2024 also showed that although eco-efficiency and energy have a positive impact, in the case of SMEs, efforts to improve energy efficiency and close the energy efficiency gap among small and medium enterprises (SMEs) are hampered by limited awareness, lack of knowledge, and limited financial and human resources. Feyisayo et al. 2024 state that the integration of eco-efficiency and energy needs to be supported by the integration of green finance so that it impacts environmental sustainability and increases the competitive advantage and resilience of SMEs in facing the ever-growing market.

Based on the results of in-depth interviews with several SMEs in Indonesia regarding SMEs' understanding of sustainability reports, the result was that SMEs had never heard of sustainability reports. This was said by-Mr. Ivan and Mr. Suki, as follows

> "I Do not understand whether That report sustainability .. it seems I know that, too. I just happened to come along to training Yesterday. Do you friend me too? I *do not know yes about report sustainability. We* think report sustainability That yes, how A business Can continue, can level up *like that* the language PKM service."

SMEs also face limited human resources in preparing sustainability reports. Many SMEs do not make financial reports when running their businesses, let alone sustainability reports. The government's opinion that SMEs have weaknesses in making sustainability reports because they do not have good knowledge about sustainability reports reinforces this. With limited social, environmental, and financial activities, the ability of SMEs to carry out sustainability reporting will also be limited. With this understanding, the tendency for SME business actors to carry out sustainability reporting will be smaller (Gautama et al., 2023). Even though SMEs do not implement sustainability reports in their businesses, SMEs understand the values of business sustainability. The sustainability values understood by SMEs in Indonesia are as follows: **First**, the value of community empowerment as support for sustainability, meaning that SMEs pay attention to the surrounding community in promoting their goods, and this will support the sustainability of SME businesses in the future. Social awareness for SMEs is important so that they have social capital for future business sustainability (Das et al., 2020). This is done by Batik Suki to empower the surrounding community to sell and promote its merchandise. UKM Batik Suki stated the following:

> "If the business Can be sustainable or go ahead, I Can empower the public, meaning many. Can we recruit such power? Work in place, me? Even the people around me usually help me market my batik. If someone buys it, they give it to me. Knowing my shop, *I love them* to *feel* like that."

Second sustainability value is the creation of eco-friendly products to support sustainability, meaning that SMEs pay attention to environmentally friendly products that will support the sustainability of their business. This is done by Authentik SMEs, namely Mr. Ivan. Mr Ivan stated as follows:

> "Making our products that use an ingredients-friendly environment is our form of awareness of the environment."

This opinion is in line with the opinion of the government, namely Mr. Rizal, regarding SMEs' concern for the environment as follows:

> "Environmental performance for SMEs is still limited to disposing of rubbish and business waste. This level of concern is still quite good because it has separated organic and non-organic waste."

UKM's commitment to paying attention to environmentally friendly products will increase energy efficiency , which ultimately supports its sustainability in the future (Gautama et al., 2023) (Chen et al., 2024).

Supply Chain Management (SCM) is crucial for Small and Medium Enterprises (SMEs). Good SCM helps SMEs manage the flow of goods, information, and finance efficiently, increasing competitiveness, reducing operational costs, and ensuring business continuity. This study uses several indicators to measure supply chain management, namely: 1) Product development; 2) Supplier Relation; 3) Production Process; 4) Distribution; 5) Customer Returns Management. Product or business development in supply chain management (SCM) is an important strategy to ensure business continuity, competitiveness, and sustainability. In this context, supply chain management not only functions as a tool for efficiency but also as an innovation platform that allows companies to develop new products or expand their businesses. The hypothesis that tests the effect of product development on SME performance shows a positive and significant effect. According to the result, product or business development for SME can improve SME performance. The results of this study indicate that product or business development has a significant effect on SME performance. Loso et al., 2024 also concluded similar results, namely that supportive government policies and an emphasis on digital transformation are essential for SME product development. In addition, cultivating an innovative and customer-oriented business culture is essential to maintaining competitive advantage. Rani et al. (2018) stated that product and business innovation can improve SME performance.

Supplier relation is one of the key elements in Supply Chain Management (SCM), which involves activities to obtain goods or services needed by the company from suppliers. This process aims to ensure the availability of raw materials or services with the best quality, optimal cost, and at the right time. The procurement process in SCM is about obtaining goods or services and creating added value through efficiency, quality, and sustainability. An effective procurement process in SCM is key to improving SME performance. By managing procurement strategically, SMEs can reduce costs, improve product quality, and strengthen supplier relationships. The hypothesis that the procurement process affects SME performance has not been proven. The result shows that supply relations are important in improving SME performance. However, the SMEs that were sampled in this study did not cooperate reasonably with suppliers, the cost of shipping raw materials was relatively high, and production planning was quite long. Tsu-Ming et al. (2020) stated that supplier relations create stability for businesses in ensuring the supply of raw materials. Chijioke et al. (2021) also stated that supplier relations significantly influence SME performance. The study explains that strong supplier collaboration will improve financial and sales performance.

The production process is an important part of Supply Chain Management (SCM), which involves converting raw materials into finished products. For Small and Medium Enterprises (SMEs), effective production process management plays an important role in creating efficiency, quality, and competitiveness in the market. The hypothesis that the production process positively affects SME performance can be proven. In production, SMEs make production plans and carry out quality control over the products made. The production process carried out by SMEs also anticipates increasing market demand. Irena et al., 2023 stated that SME performance can increase with an optimal production process. Simona et al. (2023) showed that an optimal production process can improve SME performance. SMEs can increase production efficiency, reduce production delays, and increase profitability. An effective and efficient production process is key to improving SME performance.

Distribution is one of the stages in the supply chain that ensures that SME products reach customers or markets on time, safely, and efficiently. For Small and Medium Enterprises (SMEs), reasonable shipping and distribution management directly contributes to customer satisfaction, operational efficiency, and competitiveness in the market. The hypothesis that tests the effect of distribution on SME performance can be proven. Currently, shipping and distribution facilities are numerous, with the emergence of various small, medium, and large scale and international expedition companies. Affordable shipping costs and a sound shipping system are pretty helpful for SMEs when distributing products to customers. SMEs need to formally cooperate with expedition companies so that the quality of shipping services continues to improve. Their product distribution strategy dramatically influences the performance of small and medium enterprises (SMEs). Efficient distribution channels and innovative practices can increase market reach, reduce costs, and improve overall competitiveness. Integration of strategic distribution methods and product innovation is essential for SMEs to thrive in today's dynamic market environment. Suriyanti et al. (2024) concluded that the role of distribution channels and social media marketing could improve SME marketing performance. A balanced combination of both significantly increases competitiveness and growth, especially in expanding market reach and increasing sales volume.

Customer returns are an important part of supply chain management. This process involves managing goods returned by customers for various reasons, such as product defects, non-conformity to specifications, or customer dissatisfaction. In the context of Small and Medium Enterprises (SMEs), adequate returns management can directly impact operational, financial, and customer relationship performance. The test results have not been able to prove the hypothesis that customer returns management can improve SME performance. This can happen because SMEs do not yet have a responsive customer returns system. Customers still need to wait quite a long time if the product received does not match the order, then file a complaint until receiving a replacement product. Customer returns management needs to be a concern because it will also affect customer relationships. Customer returns management also needs to be improved because good customer returns management will increase customer trust, reduce operational losses, and improve the reputation of SMEs. The return system also needs to be integrated into supply chain management so that SMEs can better manage product inventory and reduce the accumulation of unsold goods. Ronewa et al. (2024) found that the Customer Relationship Management system can positively impact customer retention, sales, and operational efficiency. In running their businesses, SMEs need to be customer-oriented, including managing returns from customers. Customer orientation can improve SME performance (Yassin et al., 2024).

Based on the results of in-depth interviews with SMEs in Indonesia regarding supply chain management, researchers found that SMEs have a good understanding of the implementation of supply chain management but still lack in implementation. The following are the results of the researcher's interview with Mr. Suki regarding supply chain management:

> Supply chain according to I How We can get material standard For business we, If we try I huh .. supplier We For material clothes from the shop in Pekalongan Then We production in Cirebon and sold in Jakarta

Mr. Ivan, the owner of the business Food Healthy, states that the management of the supply chain is as follows:

> I understand it as procurement material standard to factory We until it becomes a ready product for sale. My Oats product material is standard wheat from Turkey; meanwhile, the coconut from Bali is produced in Jakarta and then marketed in this mall.

Mr. Ivan and Mr. Suki looked at each other's supply chain management. It is simple enough: availability of material standards by suppliers or distributors. The second model uses the SMES actors' supplier model, which then carries on to the factory, retailers, and consumers. This is in line with existing literacy about supply chain management. According to various opinions, supply chain management is a management network of all business processes and activities involving the procurement of raw materials, manufacturing, and the distribution of goods to consumers (Winter et al., 2023). Supply chain management, also called art management, provides the right product, time, place, and price for consumers(Sang et al., 2024). The goal of every supply chain is to maximize generated value overall Essential objectives are managing supply chains and controlling supply with material flow management (Wu et al., 2024). Apart from that, the impact of supply chain management on business performance according to the views of SMEs is as follows:

> The supply material chain, raw or long flow, will influence the price we sell; the longer the flow, its name, the chain course, and the higher the price. That is why goods from the factory are directly sold to the store. No, there are more resellers, ma'am.

Mr. Suki believes that the impact of the supply chain can influence the price sold to consumers. Chain Long supply will impact the height of the price, influencing customer satisfaction. It was Mr. Ivan who produced the food Healthy State as follows:

> Ugh, the supply chain has an impact, high enough, yes, especially on the efficiency of our costs. Efficiency cost: This is the price end, yes, ma'am. The price is so high. Of course, it will impact customer satisfaction. Customers, I have a good perception that our prices are competitive.

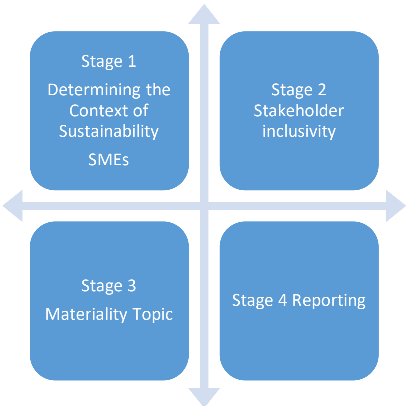
The government, in this case, the Head of the SMEs Service, Mr. Rizal, also shares the same opinion regarding the impact of the supply chain on SMEs' performance.

> SMEs must pay attention to their supply chain to maintain their business. A good and simple supply chain will increase cost efficiency and profits.

SCM strategy has been shown in studies previously can increased performance organization (Zulkarnain et al., 2018; Paulraj et al., 2012; Hsu et al., 2009; Li et al., 2006). According to Hertz (2007), performance and power competition companies increase along with increasing SCM practices.

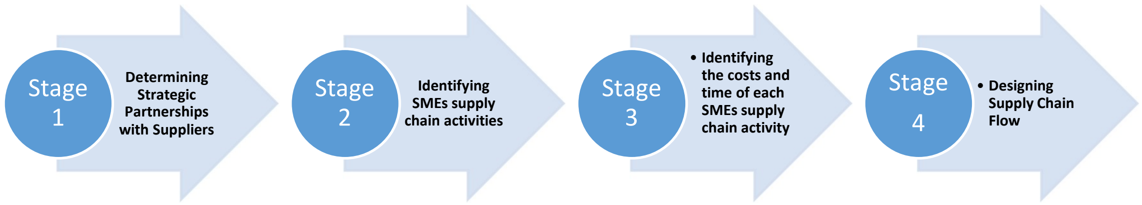
The implication of this research is that SMEs need to take certain steps in order to implement sustainability reports and supply chain management. The steps for implementing a sustainability report are to determine the sustainability context that is relevant to SME businesses, to determine the stakeholders involved in SME businesses, to determine material topics that can be reported, and to publish an SME sustainability report. Figure 2 shows a model for implementing sustainability reporting for SMEs:

Figure 2. Model for implementing sustainability reporting for SMEs



The steps in implementing supply chain management for SMEs are: Determination of Partnership Strategic to Suppliers, Identifying activity chain supply of SMEs, Identifying the cost and time of every activity chain supply of SMEs, Designing supply chain flow. The following is a picture of a model for implementing SCM for SMEs as shown in Figure 3.

Figure 3. Model for implementing SCM for SMEs



CONCLUSIONS

Sustainability reporting and supply chain management are two main topics in this study. This study aims to prove the influence of both concepts on the performance of Small and Medium Enterprises. In Indonesia, SMEs are a significant business sector in terms of numbers. However, there are still many SMEs that run their businesses conventionally. Sustainability Reporting is the process of conveying information to stakeholders regarding financial performance and the impact and contribution of the company to sustainability, including environmental, social, and governance (ESG) aspects. For Small and Medium Enterprises (SMEs), implementing sustainability reporting is not only a moral responsibility but also provides strategic benefits for the sustainability and growth of their business.

Efva et al., 2024; showed a negative effect of sustainability reporting on SME performance. Acheampong et al. (2024) proved that although there was an increase in SME sustainability reporting of up to 38.3% in Ghana, this increase in reporting was not accompanied by an increase in SME performance. There are various obstacles, such as the lack of understanding of the importance of the sustainability report concept, the absence of binding regulations on the implementation of sustainability reports for SMEs, and also the high costs required by SMEs to implement sustainability reports.

The mixed-method approach used in this study provides a comprehensive explanation of the role of sustainability reports on SME performance. The results show consistency: In general, SMEs in Indonesia do not yet fully understand sustainability reports and their impact on SME performance.

Supply Chain Management manages the flow of goods, information, and resources from the beginning until the product or service reaches the customer. Effective SCM helps SMEs increase efficiency, reduce costs, and strengthen competitiveness in the market. The study's results using the mixed method approach still show a variety of results on SCM indicators. Product and business development, production processes, and distribution are SCM indicators that positively and significantly influence performance. Those indicators show that SMEs generally focus on developing products that align with market demand. The production process of SMEs in Indonesia, although not yet fully utilizing technology, is able to meet market demand and ultimately improve SME performance. Supplier relations and customer returns have not been proven to affect SME performance. The mixed method approach related to both indicators also shows consistency in that SMEs have not fully managed supplier relationships and returns from customers well.

This study explains and proves comprehensively, through a mixed method approach, the role of sustainability reports and supply chain management in improving SME performance in Indonesia. The limitations of this study include, first, not creating SME clusters according to industry specifications; the diversity of SME industries has the potential to affect research results. Further research can be conducted on SME in more specific industries. Second, the research indicators used for sustainability reports, supply chain management, and SME performance are still limited. Further research can include additional broader indicators.

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