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### Your manuscript is submitted (ID 1762537)

Frontiers in Sustainability Editorial Office
From: sustainability.editorial.office@frontiersin.org To: Me 7 Dec 2025 1:28 PM (GMT)

Dear Dr Zulfiati

Thanks for submitting your manuscript "Sustainability Reporting and Supply Chain Management for Small Medium Enterprise Perspective of Sustainability Development Goals: Evidence from Indonesia" to Frontiers in Sustainability, section Sustainable Supply Chain Management

You can track the progress of your manuscript on our review forum, using this link:
http://review.frontiersin.org/review/1762537/0/0

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Best regards,

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Frontiers in Sustainability Editorial Office

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# Progress: Editorial assignment stage

Frontiers
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8 Dec 2025 9:42 AM (GMT)

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Your manuscript has passed the initial validation stage with our research integrity team.

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What happens next?
Your manuscript is now in editorial assignment. This is where we will find a group of experts to edit and review your manuscript. This time can vary according to the availability of researchers.

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Regards,

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review.frontiersin.org/review/1762537/16/3307877#/tab/Reviewer1

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

Lies Zulfiati * , Dahlifah Dahlifah * and Diah Pranitasari

Original Research, Front. Sustain. - Sustainable Supply Chain Management
**Received on:** 07 Dec 2025 **Edited by:** Atul Kumar Sahu Contact
**Manuscript ID:** 1762537

**Scope Statement:** This research aims to empirically prove the ... more

**Keywords:** Balanced scorecard (BSC), development goals1, Indonesia, mixed methods2, mixed-methods, SME performance, SME performance3, Supply chain management (SCM)

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**Reviewer 2**
**Independent review report submitted:** 31 Dec 2025
**Interactive review activated:** 02 Jan 2026
**Review finalized:** 30 Jan 2026

**Initial recommendation to the Editor:** Major revision is required

## EVALUATION

**Q 1** **Please list your revision requests for the authors and provide your detailed comments, including highlighting limitations and strengths of the study and evaluating the validity of the methods, results, and data interpretation. If you have additional comments based on Q2 and Q3 you can add them as well.**

**Reviewer 2** | 31 Dec 2025 | 08:54 #1

The abstract was poorly presented. A good abstract should be focused on the problem statement, research methodology, findings, and implications. No definition should be in the abstract.
The introduction should include the issues to be addressed (the problem statement). It should also address the theoretical gap before the practical issue. Do SMEs understand the sustainability report? How does it impact their performance?
Why were the three elements of performance chosen? No explanation was provided; thus, the discussion was raw and lacked robustness. Hypotheses were developed without adequate elaboration, leading to most of them not

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| Date | Updates |
|---|---|
| 02 Feb 2026 | (16:31:07) Article accepted for publication. |
| 30 Jan 2026 | (03:33:10) Review of Reviewer 2 finalized. |
| 21 Jan 2026 | (11:28:09) Review of Reviewer 1 finalized. |
| 19 Jan 2026 | (13:22:21) Corresponding Author Lies Zulfiati resubmitted the manuscript. |
| | (11:46:05) Corresponding Author Lies Zulfiati posted new comments. |
| | (11:44:03) Corresponding Author Lies Zulfiati posted new comments. |
| 12 Jan 2026 | (06:28:22) Editorial Office reminded you to respond to Reviewer 1 and/or resubmit your manuscript in the discussion forum. |
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| 07 Dec 2025 | (13:28:49) Corresponding Author Lies Zulfiati submitted manuscript. |

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

Lies Zulfiati * , Dahlifah Dahlifah * and Diah Pranitasari

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| 02 Jan 2026 | (06:28:15) Interactive review forum activated. |
| 07 Dec 2025 | (13:28:49) Corresponding Author Lies Zulfiati submitted manuscript. |

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## Fantastic news: your article has been accepted

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Manuscript ID: 1762537
Submitted By: Lies Zulfiati

## Response to Reviewer 1 Comments

We sincerely thank Reviewer 1 for their thoughtful, constructive, and detailed assessment of our manuscript. We are grateful for the positive reception of the research and deeply appreciate the insightful questions and suggestions, which have been invaluable in strengthening the paper. We have carefully considered all comments and have revised the manuscript accordingly. Below, we provide a point-by-point response, detailing the changes implemented in the revised manuscript.

Comment 1: What is the novel involvement of this study related to existing SR–SCM–SME performance literature?

Response: We thank the reviewer for this important question regarding the study's contribution. In response, we have significantly strengthened the final paragraph of the Introduction to explicitly articulate the study's originality. The text now clearly states that this research is one of the pioneering investigations in Indonesia to concurrently examine the convergence of Sustainability Reporting (SR) and Supply Chain Management (SCM) within the SME context. It highlights the novelty of developing an integrated model that adapts formal GRI-based reporting standards and green supply chain practices specifically for SMEs, thereby addressing identified gaps related to integrated frameworks and geographical focus in emerging economies.

Comment 2: Is the sample size (203 SMEs) sufficient for PLS-SEM with multiple constructs?

Response: We appreciate the reviewer's concern regarding statistical power. We have added a clear justification for the sample size in the Methods section under "Sample and Procedures." The text now references the Inverse Square Root Method and the minimum R-squared method (Kock & Hadaya, 2016), confirming that our sample of 203 respondents exceeds the minimum threshold of 189 required for our model's complexity (with $R^2 > 0.10$ and more than 10 arrows pointing at the latent construct). This confirms the adequacy of our sample for robust PLS-SEM analysis.

Comment 3: Some constructs have Cronbach's alpha close to the threshold—how is reliability justified?

Response: Thank you for highlighting this. We have conducted an additional analysis and provided a more comprehensive justification in the revised Methods section, specifically in the measurement model evaluation. We confirm that while one construct (Networking Innovation, $\alpha = 0.796$) has a value close to 0.70, all constructs meet the accepted threshold for internal consistency. Furthermore, we emphasize that for formative constructs (as used for our higher-order dimensions), composite reliability ($\rho_a$) is a more appropriate metric, and all values for this measure are well above 0.70, justifying the constructs' reliability.

Comment 4: Consider adding a conceptual framework figure clearly showing SR–SCM–Performance linkages.

Response: We thank the reviewer for this excellent suggestion. A clear Conceptual Framework Figure has been added to the Literature Review and Hypothesis Development chapter. This visual

model explicitly illustrates the proposed relationships between the three formative second-order constructs (SR and SCM) and SME Performance, including all eight specific hypothesized paths (H1-H8).

Comment 5: Strengthen the discussion by adding recent (2023–2025) studies on SME sustainability.

Response: We are grateful for this suggestion to enhance the contemporary relevance of our discussion. The Discussion and Theoretical Implications sections have been revised to incorporate and cite recent literature (2023-2025) on SME sustainability, green transitions, and the "green cost dilemma," thereby better situating our findings within the current scholarly conversation.

Comment 6: Provide more details on questionnaire development and pilot testing.

Response: Thank you for pointing out this need for greater methodological transparency. The Measurement Development subsection has been expanded. It now details the process of adapting items from established literature and standards (e.g., GRI, BSC) to the SME context and explicitly mentions that the initial scale was reviewed by five domain experts to ensure content validity. Furthermore, we have included the results of the pilot test, reporting Cronbach's Alpha, Composite Reliability, and Average Variance Extracted values in a new table to demonstrate the instrument's robustness prior to full deployment.

Comment 7: What are the main methodological limitations of this study?

Response: We appreciate the reviewer's encouragement to reflect critically on the study's boundaries. We have thoroughly revised and expanded the Limitations and Future Research section. It now clearly outlines key methodological constraints, including the cross-sectional design, the use of a convenience sample from a single city, the reliance on self-reported data, and the scope of the qualitative component.

Comment 8: Summarize supported vs. unsupported hypotheses in a clear table or figure.

Response: We thank the reviewer for this suggestion to improve clarity. Table 4: Structural Model Assessment (Direct Effects) has been redesigned. It now includes a dedicated column labeled "Supported/Unsupported," providing an immediate visual summary of the hypothesis testing outcomes alongside the path coefficients, t-statistics, and p-values.

Comment 9: Discuss unexpected findings in a separate subsection.

Response: This is a valuable suggestion for structuring the discussion. The Discussion section. This part explicitly examines and interprets the non-significant results for the *Eco Energy* and *Supplier Relation* hypotheses, integrating qualitative insights to explain these outcomes.

Comment 10: Suggest training modules or digital tools to support SR adoption.

Response: We are grateful for this practical suggestion. The Practical Implications section has been enhanced with specific, actionable recommendations. We now propose concrete examples of training modules (e.g., SR simplification workshops, financial literacy for sustainability) and digital tools (e.g., integrated SR dashboards, digital green supplier marketplaces) tailored to overcome the adoption barriers identified in our study.

Comment 11: Link findings more explicitly to specific SDGs (e.g., SDG 8, 9, 12).

Response: Thank you for prompting us to clarify the broader impact of our research. In both the Practical Implications and Conclusion sections, we now explicitly and repeatedly link our findings and recommendations to their contribution towards advancing Sustainable Development Goal 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), and SDG 12 (Responsible Consumption and Production).

Comment 12: Recommend longitudinal studies to capture SR adoption over time.

Response: We agree that this is a critical future direction. This recommendation is now explicitly stated as a primary suggestion in the Limitations and Future Research section, directly following the acknowledgment of the cross-sectional design limitation.

Comment 13: Suggest future research direction to do comparative studies across ASEAN countries.
Response: This is an excellent suggestion for extending the generalizability of the research. We have integrated this specific future research direction into the Limitations and Future Research section, proposing comparative ASEAN studies to understand the role of differing national policies and cultural contexts.

Comment 14: Encourage integration of digital supply chain and sustainability analytics.
Response: We thank the reviewer for this forward-looking suggestion. The Practical implications section now includes an explicit recommendation for integration of digital technologies

Comment 15: How do the authors interpret the high $R^2$ (0.81)—could it indicate model overfitting?

Response: We sincerely thank the reviewer for raising this crucial methodological point. We acknowledge that a high $R^2$ can raise valid concerns. We have added a dedicated paragraph in the Discussion (Structural Model Evaluation subsection) to address this directly. We argue that the high explanatory power ($R^2 = 0.824$) is a function of a well-specified, comprehensive theoretical model and the relatively homogeneous sample from a structured support ecosystem, rather than overfitting. This interpretation is supported by: 1) strong psychometric properties of all constructs, 2) excellent out-of-sample predictive validity confirmed by PLSpredict analysis (with $Q^2predict > 0$ and lower PLS-SEM RMSE than LM benchmarks), and 3) a Gaussian Copula test showing no significant endogeneity bias. We believe this multi-faceted evidence robustly supports the model's validity and explanatory power within its defined context.

Once again, we extend our deepest gratitude to Reviewer 1 for their invaluable time and expertise. Their comments have profoundly improved the clarity, rigor, and impact of our manuscript. We hope our revisions and this response adequately address all points raised.

Response to Reviewer 2 Comments

We sincerely thank Reviewer 2 for their thorough and critical assessment, which has provided invaluable guidance for strengthening our manuscript. We have carefully addressed each comment to improve the paper's focus, clarity, and scholarly rigor. Below is a point-by-point response outlining the revisions.

**Comment 1: Abstract Structure**

**Response: We thank the reviewer for this valuable feedback. The Abstract has been completely rewritten to follow the standard academic structure, focusing on the problem statement, methodology, key findings, and implications. All definitions and overly detailed justifications have been removed to ensure conciseness and impact.**

**Comment 2: Introduction & Problem Statement**

**Response: We appreciate this suggestion to sharpen the paper's focus. The Introduction has been restructured. It now begins by clearly outlining the practical and theoretical issues: the critical role of SMEs, the growing pressure for sustainable practices, and the identified research gaps in integrated SR-SCM models and their implementation challenges in SME contexts. The problem statement explicitly questions SMEs' understanding of SR and its impact on performance, setting a clear stage for the study.**

**Comment 3: Justification of Performance Constructs**

**Response:** Thank you for highlighting this lack of justification. In the **Literature Review (Section 2.1, SME Performance)**, we have added a detailed explanation for using the Balanced Scorecard (BSC) framework. We justify its selection because it moves beyond narrow financial metrics (which are often limited or inconsistently reported in SMEs) to provide a holistic view encompassing financial, customer, internal process, and learning/growth perspectives. This offers a more robust and complete measure of SME success.

**Comment 4: Hypothesis Development & Qualitative/Quantitative Methods**

**Response:** We are grateful for this critique regarding methodological transparency.

- **Hypotheses:** The **Literature Review** has been expanded to provide a more substantive theoretical elaboration for each hypothesized relationship before the hypotheses are formally stated, strengthening their foundation.
- **Methods Detail:** The **Research Methods** chapter has been significantly elaborated. It now explicitly details the sequential explanatory mixed-methods design, sample size determination and justification, demographic profile of respondents in a dedicated table, and a clear rationale for choosing Partial Least Squares Structural Equation Modeling (PLS-SEM) as the appropriate analytical technique for our predictive research goals and model complexity.

**Comment 5: Discussion & Comparison to Previous Studies**

**Response:** This is a crucial point for improving scholarly dialogue. The **Discussion** section has been substantially revised. It now systematically interprets the results by directly comparing and contrasting them with findings from prior studies cited in the literature review. This includes discussing consistencies (e.g., the strong role of operational processes) and divergences (e.g., the non-significant impact of supplier relations), offering reasoned explanations for these patterns to enhance the robustness of our analysis.

**Comment 6: Clarity of Qualitative Statements**

**Response:** We thank the reviewer for pointing out this ambiguity. In the **Discussion** and **Findings** sections, all qualitative insights are now clearly sourced. We explicitly indicate whether a statement is a direct illustrative quote from an interview transcript (e.g., "as one owner stated: '...'") or is the researchers' interpretive synthesis of thematic findings from the qualitative data.

**Comment 7: Conclusion Focus**

**Response:** We appreciate this guidance on improving the conclusion's impact. The **Conclusion** has been refocused. It now concisely summarizes the key empirical findings regarding which dimensions significantly influence SME performance, states the core theoretical and practical contributions, and explicitly outlines the study's limitations and specific recommendations for future research, avoiding any repetition of the introduction.

Once again, we extend our deepest gratitude to Reviewer 2 for their rigorous and insightful comments, which have been instrumental in elevating the quality of our manuscript. We believe the revisions have directly addressed all concerns raised.