

From Entrepreneurship to Performance: A Capability Chain Perspective in Culinary SMEs

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Abstract: This study investigates the determinants of business performance in the culinary SME sector by developing an integrated capability chain model. The research addresses the challenge of enhancing performance through the interplay of entrepreneurship, human resource quality, networking capability, and management accounting systems, while evaluating sustainability reporting as a potential moderator. Utilizing a quantitative approach, data were gathered from 94 culinary SMEs in the Greater Jakarta area via convenience sampling and analyzed using Partial Least Squares (PLS). Findings reveal a significant sequential pathway where entrepreneurship bolsters HR quality, subsequently driving networking capability and the adoption of management accounting systems to enhance performance. Conversely, sustainability reporting directly impacts performance but not able to moderates the accounting-performance link, suggesting that internal capability development, rather than formal reporting, remains the primary driver of SME success.

Keywords: Culinary SMEs; Capability Chain Model; Business Performance; Management Accounting Systems; Sustainability Reporting.

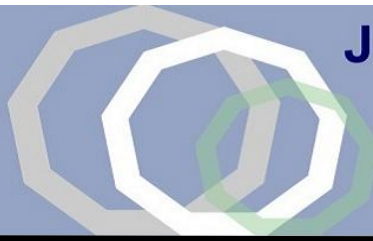
Abstrak: Penelitian dilakukan untuk menggali penentu kinerja bisnis di sektor UKM kuliner dengan mengembangkan model rantai kapabilitas yang terintegrasi. Tantangan peningkatan kinerja melalui interaksi kewirausahaan, kualitas sumber daya manusia, kemampuan jaringan, dan sistem akuntansi manajemen dibahas sambil mengevaluasi pelaporan keberlanjutan sebagai moderator potensial. Dengan menggunakan pendekatan kuantitatif, data dikumpulkan dari 94 UKM kuliner di wilayah Jabodetabek dengan menggunakan convenience sampling dan dianalisis menggunakan Partial Least Squares (PLS). Temuan mengungkapkan jalur berurutan yang signifikan di mana kewirausahaan meningkatkan kualitas SDM, kemudian mendorong kemampuan jaringan dan adopsi sistem akuntansi manajemen. Akan tetapi hasil menarik ditemukan bahwa sistem akuntansi manajemen tidak berpengaruh dalam meningkatkan kinerja. Sebaliknya, pelaporan keberlanjutan secara langsung memengaruhi peningkatan kinerja, akan tetapi tidak mampu memoderasi pengaruh sistem akuntansi manajemen terhadap peningkatan kinerja. Hasil ini menunjukkan bahwa pengembangan kapabilitas internal, bukan pelaporan formal, tetap menjadi pendorong utama keberhasilan UKM.

Kata Kunci: UMKM Bidang Kuliner; Model Rantai Kapabilitas; Performa Usaha; Sistem Akuntansi Manajemen, Pelaporan Keberlanjutan.

INTRODUCTION

Micro, small, and medium enterprises (MSMEs) constitute the bedrock of the global economy, representing 90 percent of businesses and providing over half of international





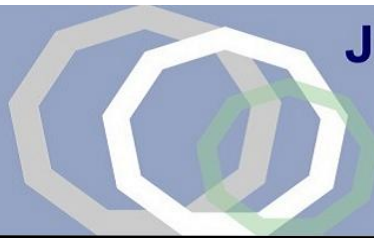
employment (World Bank, 2025). With the urgent global imperative to create 600 million jobs by 2030, MSME development has become a critical strategic priority for governments. Within this landscape, the culinary sector emerges as a hyper-competitive yet underexplored domain that demands robust internal capabilities to sustain growth. Many culinary businesses, particularly MSMEs, continue to face serious challenges such as intense competition, limited innovation, weak cost management, and difficulties in maintaining service quality. These conditions highlight the strategic need for strengthening internal capabilities to ensure the resilience and growth of culinary enterprises.

In this context, the capability chain concept offers a perspective that business performance improvement does not occur instantly but rather through a series of interrelated capabilities: entrepreneurship, human resource quality, business networking, and the effectiveness of management accounting systems (MAS). Empirically, culinary entrepreneurs with strong entrepreneurial orientation tend to invest in developing more adaptive human resources (Adam et al., 2022; Chou et al., 2020) competent human resources are better able to build wider business networks (Norena-Chavez & Thalassinos, 2023; Pongnairat et al., 2025; Ramdhany et al., 2022); strong networks facilitate access to information, partners, and technology; and these collectively enhance the quality of management accounting systems (Suryana et al., 2023; Hadid & Al-Sayed, 2021) used for decision-making. However, in the era of sustainable business, performance improvement is not solely dependent on internal capabilities. Consumers and stakeholders increasingly demand transparency and socio-environmental responsibility. Sustainability Reporting (SR) has begun to be adopted not only by large companies but also by culinary MSMEs seeking to build a green reputation, reduce waste, and enhance customer trust. This phenomenon raises a key question: can sustainability reporting strengthen the effect of management accounting systems on the performance of culinary businesses?

Although previous studies have examined the influence of entrepreneurship on human resource quality, the role of business networks in capability development, the relationship between management accounting systems and business performance, and the benefits of sustainability reporting for corporate reputation, existing research remains fragmented. Few studies integrate these capabilities into a single capability chain model, particularly within the Indonesian culinary industry. In addition, research on the moderating role of sustainability reporting in the relationship between management accounting systems and business performance remains limited, especially among culinary MSMEs. Most SR-related studies focus on large corporations or the manufacturing sector rather than service-based industries like culinary businesses. Prior studies also rarely explore SR as a *strategic enhancer* that can strengthen managerial decision-making effectiveness through MAS.

This study develops a novel capability chain model that systematically maps a sequential pathway from entrepreneurship and human resource quality to organizational performance through the mediation of networking and management accounting systems. By integrating sustainability reporting as a moderating variable, this research extends management accounting literature by demonstrating that non-financial transparency significantly amplifies the impact of accounting information utilization on performance outcomes. The proposed framework offers a robust multidisciplinary synthesis, harmonizing entrepreneurship theory, social capital theory, and management accounting theory under the lens of the Resource-Based View (RBV), which posits that the strategic alignment of internal intangible assets is critical for sustaining competitive advantage.





Furthermore, this study provides a critical contextual contribution by delivering fresh empirical insights into the culinary SME sector, a domain that has remained underexplored in integrated sustainability and management accounting research. Accordingly, this study contributes to the advancement of capability theory, culinary business management practices, and sustainability reporting literature, while providing practical implications for culinary entrepreneurs to enhance competitiveness through internal capabilities and sustainability practices.

This research can establish a comprehensive strategic roadmap for culinary SMEs by delineating a step-by-step capability-building model that bridges entrepreneurial behavior with enhanced professional skills and human resource excellence. By fostering a robust networking framework, the study demonstrates how strategic alliances with suppliers and customers facilitate critical knowledge transfer, effectively reducing operational risks while streamlining the adoption of sophisticated management accounting tools such as precision costing and budgeting. Furthermore, the findings underscore the transformative power of sustainability reporting as a catalyst for customer trust, proving that even simplified non-financial disclosures can significantly amplify the performance-driven impact of internal accounting systems. Ultimately, these practical insights provide a scalable blueprint for small businesses to achieve long-term resilience and competitive advantage in an increasingly complex market landscape.

THEORETICAL REVIEW

Entrepreneurship cultivates essential personal and managerial competencies that directly enhance human resource quality in culinary SMEs. The entrepreneurial traits emphasized in your file, such as discipline, goal orientation, learning agility, and ethical commitment—are foundational for developing skilled and motivated human capital (Willian et al., 2021a). This is supported by Yábar & Machado (2024), who demonstrated that entrepreneurial training programs significantly boost workforce strategic thinking and innovation capabilities in food-service SMEs. Similarly, Sürücü & Şeşen (2019) found that entrepreneurial leadership styles that emphasize mentorship and participative decision-making yield substantial improvements in employee engagement and skill development, thus strengthening the firm's human capital foundation. However, caution that entrepreneurial impact varies across local labor markets, suggesting that contextual adaptation is key to maximizing these benefits.

The strategic deployment of entrepreneurial knowledge and resourcefulness plays a critical role in overcoming the typical constraints faced by culinary SMEs with limited institutional support. Adam et al. (2022) confirmed that entrepreneurial SMEs often develop internal talent pipelines through bootstrapping techniques, enhancing employee retention and skill accumulation Chou et al. (2020) further highlight that leveraging digital tools by tech-savvy culinary entrepreneurs accelerates workforce upskilling and operational efficiency. This complements the human capital theory framework presented, which emphasizes continuous skill development and knowledge acquisition as drivers of superior organizational performance (Hoang et al., 2023). However, CHIŦIMIEA et al. (2021) note a research gap regarding how micro-entrepreneurs in rural culinary sectors implement such human resource development strategies, indicating an area for future targeted study.



Entrepreneurship fosters a culture that transforms employees into internal entrepreneurs, fostering innovation and high performance within culinary SMEs. This aligns with Norena-Chavez & Thalassinou (2023), who demonstrated significant advantages when entrepreneurial HR practices are integrated with local knowledge and cultural norms, producing accelerated staff competency growth in Peruvian culinary SMEs. The interactive effect of culture and entrepreneurial leadership on HR quality is further emphasized by Zhu et al. (2018), although generational differences in workforce responsiveness require deeper exploration. Overall, this evidence underscores that entrepreneurial leadership not only enhances human resource quality but also generates sustainable competitive advantages by promoting employee initiative, ethical decision-making, and adaptability in dynamic culinary markets (Moşteanu, 2023; Olila et al., 2023). Accordingly, we propose the hypothesis as follows:

H1: Entrepreneurship has a positive effect on Human Resource Quality in culinary SMEs.

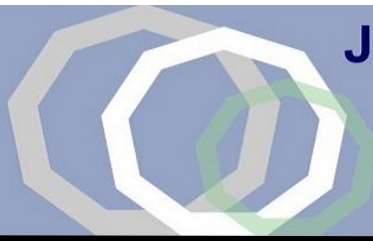
Human Resource Quality plays a crucial role in enhancing business networking capabilities in culinary SMEs by fostering intellectual capital and resource flexibility among employees. High-quality human resource practices, such as career development and job rotation, significantly contribute to building employees' skills and knowledge, which are essential for establishing and maintaining robust business networks (Wang et al., 2021). These networks enable SMEs to acquire resources and transfer knowledge effectively, thereby supporting their competitive positioning in dynamic markets (Garnasih et al., 2020).

Strategically implemented high-performance human resource practices (HPHRPs), including comprehensive training, clear job descriptions, and employee participation, not only directly improve firm performance but also indirectly promote innovation and entrepreneurship within SMEs (Hanci-Donmez & Karacay, 2019). Such practices cultivate an environment conducive to continuous learning and knowledge sharing, essential elements that drive new business ventures and strengthen internal and external collaborations (Khawaldeh & Alzghoul, 2024). This knowledge-centered culture, fostered by effective HR systems, empowers employees to develop their entrepreneurial skills and engage in networking activities crucial for business growth (Alshaar et al., 2023).

Moreover, investing in human resource development enhances SMEs' ability to overcome resource constraints by improving employee capabilities and promoting knowledge creation (Harney et al., 2022; Wuryanti, W., & Sulistyono, H. (2023). This strategic enhancement of human capital is particularly important for SMEs facing limited physical and financial resources, as it enables them to leverage business acumen and operational expertise to identify market opportunities and innovate products and services (Indrawati et al., 2024; Rustiarini, 2023). Consequently, these HR investments directly impact production efficiency and facilitate robust networking through better resource acquisition and market intelligence (Pongnairat et al., 2025; Ramdhany et al., 2022).

The integration of dynamic capabilities theory highlights that entrepreneurial leadership prioritizing innovation and risk-taking aligns human capital management with strategic business goals, reinforcing networking capabilities (Norena-Chavez & Thalassinou, 2023). Encouraging entrepreneurial behaviors and proactive employee engagement within SMEs develops a resilient organizational culture, which is vital for sustained competitive advantage (Hanci-Donmez & Karacay, 2019; Sebuwufu & Timilsina,





2023). Therefore, the quality of human resources undeniably enhances business networking, providing culinary SMEs with the strategic leverage needed to thrive in increasingly competitive markets. Therefore, we propose the second hypothesis as follow:

H2: Human Resource Quality has a positive effect on Business Networking in culinary SMEs.

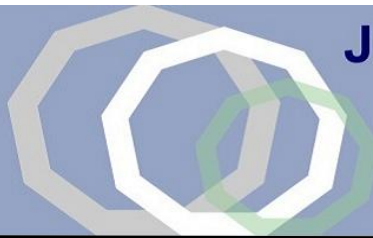
Robust business networks play a critical role in facilitating the adoption and integration of advanced Management Accounting Systems (MAS) within organizations. Networking enables continuous exchange of knowledge and best practices, which accelerates organizations' openness to innovative accounting technologies and methodologies (Huy & Vu, 2023; Setiawan & Iskak, 2023). Through their engagement in diverse external and internal networks, management accountants gain exposure to new perspectives and cutting-edge tools, enhancing their capability to implement Strategic Management Accounting (SMA) effectively (Hadid & Al-Sayed, 2021). This innovation-oriented culture, facilitated by business networking, indirectly amplifies SMA adoption by motivating accountants to acquire and apply new knowledge. Furthermore, networking elucidates organizational information needs and the strategic importance of accounting practices, empowering accountants to advocate for sophisticated management accounting initiatives (Hadid & Al-Sayed, 2021).

The nexus between human resources, business networking, and strategic financial management demonstrates how a well-networked workforce emerges as a competitive advantage driver (Cuel et al., 2025; Hadid & Al-Sayed, 2021). Business-unit-oriented management accountants who are embedded in cross-boundary networks comprising competitors, customers, and suppliers tend to exhibit higher degrees of innovativeness (Davidson, 2024; Van Der Lugt, 2024). Importantly, high-quality integrated information systems (IS) amplify the effects of networking by streamlining data sharing, preserving critical insights, and mitigating resistance to change, further strengthening SMA adoption. While outcome-oriented organizational cultures can independently motivate SMA usage by focusing on achieving performance targets, innovation-oriented cultures, through networking, play a pivotal mediating role in SMA implementation (Hadid & Al-Sayed, 2021)

Contextual factors such as organizational culture, firm size, business strategy, and market orientation also influence the relationship between networking and MAS adoption. Larger firms with greater resource availability are more prone to adopt SMA (Oyewo, 2022), whereas the effects of competition and product diversity show variability, particularly in developing economies (Hadid & Al-Sayed, 2021). Despite this, gaps in the literature remain regarding the roles of environmental uncertainty, national culture, and interdisciplinary communication skills in driving SMA uptake (Alamri, 2018; Rashid et al., 2020, 2021). Addressing these gaps through comprehensive multifactor models and empirical studies, especially in emerging markets, is imperative for understanding the nuanced pathways through which business networking influences MAS adoption (Abdullah et al., 2022; Cleary et al., 2022; Costantini & Zanin, 2017).

The rapid advancement of digital technologies such as artificial intelligence, big data, and blockchain presents new frontiers for SMA adoption research and practice (Rashid et al., 2020; Barreto et al., 2025). These technologies demand new competencies from management accountants, including real-time analytics and predictive modeling,





enhancing the strategic impact of SMA on business decision-making (De Villiers et al., 2024; Odonkor et al., 2024). Integrating digital tools with established networking practices can further optimize the use of SMA, improving transparency and enabling innovative business models (Abbas, 2025; Rashid et al., 2020; Rosmala, 2024). Accordingly, we propose the third hypothesis as follows:

H3: Business Networking has a positive effect on the adoption of Management Accounting Systems.

Management Accounting Systems (MAS) play a critical role in enhancing business performance in culinary SMEs by providing detailed insights into cost structures and promoting better resource allocation. Recent literature underscores the importance of specific management accounting practices such as activity-based costing and performance measurement systems in quantifiably improving profitability and operational efficiency (Nartey & van der Poll, 2021; Odonkor et al., 2024). These tools enable culinary SMEs to carefully track ingredient costs, manage inventory more effectively, and strategically control overhead expenses, which are key to sustaining competitive advantage. The unique operational characteristics of culinary businesses make such accounting systems vital in maintaining financial discipline and responsiveness to market demands.

Furthermore, the adoption of MAS supports strategic decision-making and innovation within culinary SMEs, facilitating adaptive responses to changing consumer preferences and competitive pressures. The integration of digital technologies with MAS allows for more timely and accurate financial data, thereby improving managerial decision processes and fostering new product development (Ahmad et al., 2024; Rosmala, 2024). Additionally, the use of performance measurement frameworks within MAS aligns daily operations with long-term objectives, contributing to sustained business growth and customer satisfaction (Suryana et al., 2023). These systems also help culinary SMEs manage risks associated with fluctuating supply chains and economic conditions, which are prevalent in the food sector (Nair et al., 2022).

Despite these advantages, challenges in MAS implementation such as high costs, resource demands, and managerial resistance remain significant barriers for many culinary SMEs (Amirgaliyeva et al., 2025). Addressing these obstacles through tailored training programs and cost-effective, scalable MAS solutions is essential for wider adoption (Ahmad et al., 2024; Tiitola et al., 2024). Furthermore, ongoing research emphasizes the need to consider external environmental factors—including regulatory shifts and supply chain disruptions—that influence the effectiveness of MAS in practice (Roffia et al., 2024). Ultimately, a nuanced understanding of these dynamics will strengthen the positive correlation between MAS use and enhanced business performance in culinary SMEs. Thus we propose the fourth hypothesis as follow:

H4: Management Accounting Systems have a positive effect on Business Performance in culinary SMEs.

Sustainability reporting plays a crucial role in amplifying the effectiveness of management accounting systems (MAS) on business performance by integrating transparent environmental and social performance data with traditional financial metrics. As highlighted by (Zik-Rullahi & Jide, 2023), comprehensive sustainability disclosures



significantly strengthen the positive impact of sophisticated MAS on overall business outcomes. This integration enhances decision-makers' ability to align sustainability goals with financial objectives, thus producing more holistic and strategic resource management. Furthermore, (Johnstone, 2021) emphasizes that individual values and intrinsic motivations within organizations complement formal sustainability controls, indicating that sustainability reporting supports MAS by embedding accountability and environmental awareness at multiple organizational levels.

Empirical studies underscore that sustainability reporting not only supports cost efficiency but also builds stakeholder trust and facilitates access to green finance, thereby reinforcing the MAS-performance linkage. Research suggests that companies engaging in robust sustainability reporting enjoy regulatory benefits and enhanced market positioning through improved transparency (Ong et al., 2020; Renaldo et al., 2024). Additionally, the integration of environmental costs into financial reports allows firms to innovate and gain competitive advantage through sustainability-oriented strategies (Adow, 2024; Nartey & van der Poll, 2021). This multifaceted approach demonstrates that sustainability reporting moderates and strengthens MAS by providing critical insights that guide long-term value creation beyond immediate financial gains.

The moderating effect of sustainability reporting is particularly vital for small and medium enterprises (SMEs) and industries facing substantial environmental and social challenges. As Johnstone (2021) and (Harris et al., 2019) stress, the unique nature of SMEs necessitates tailored sustainability control systems that blend both formal mechanisms and individual accountability, boosting MAS relevance in less hierarchical structures. Additionally, sustainable manufacturing and eco-innovation, influenced by regulatory and market pressures, depend heavily on sustainability reporting to enhance environmental performance and foster innovation (Hermawan et al., 2024; Saputra et al., 2023). Thus, sustainability reporting extends MAS capabilities by embedding environmental and social dimensions into business performance metrics, validating the hypothesis that it positively moderates this relationship. Therefore, we propose the fifth hypothesis:

H5 (Moderation): Sustainability Reporting positively moderates the relationship between Management Accounting Systems and Business Performance, such that the relationship is stronger when Sustainability Reporting is higher.

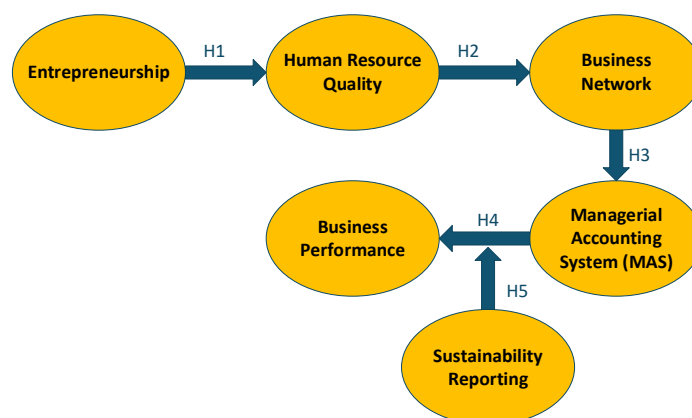
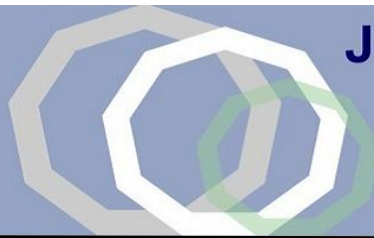


Figure 1. Proposed Conceptual Model of The Capability Chain



Although the structural model visually allows several indirect paths, the relationships from Entrepreneurship to Business Performance (H1–H4) are conceptualized as a sequential capability upgrading process, not as mediation mechanisms. Grounded in Resource-Based View (RBV) and Dynamic Capability Theory, each construct represents a distinct organizational capability that is progressively developed—entrepreneurial capability enhances human capital capability; human capital strengthens relational capability; relational capability facilitates managerial system capability; and managerial capability directly improves performance. Thus, the arrows reflect staged capability accumulation rather than transmission logic.

While PLS-SEM mechanically produces indirect effects in sequential models, the existence of such statistical indirect effects does not imply that mediation was theoretically hypothesized, as the study does not aim to decompose total effects but to validate each capability linkage in the upgrading process. The only non-linear mechanism in the model is H5, which introduces a moderation effect: Sustainability Reporting does not transmit the effect of MAS to performance but instead alters the strength of that relationship, reflecting a contingency logic. Conceptually, this study follows a process-theory logic (capability accumulation) rather than a variance-theory mediation logic; therefore, the sequential paths represent staged capability development, not hypothesized transmission mechanisms, while moderation is explicitly modeled as a contingency effect.

METHOD

This study employs a qualitative research design using a survey method to examine the relationships among entrepreneurship, human resource quality, business networking, management accounting systems, and business performance in culinary SMEs (UMKM kuliner). The study also introduces sustainability reporting as a moderating variable that strengthens or weakens the effect of management accounting systems on business performance. Partial Least Squares Structural Equation Modeling (PLS-SEM) is used to analyze the proposed model due to its suitability for predictive research, complex relationships, and latent variable measurement.

Data were collected using a structured questionnaire distributed online through a link shared with culinary SMEs across the Jabodetabek area. The data collection period spans from January to November 2025. The use of an online questionnaire allows broad coverage, efficient response collection, and suitability for SME respondents who operate in dynamic and time-constrained environments. The population of this study consists of all culinary SMEs operating in the Jabodetabek region. The sampling technique employed is purposive sampling, targeting owners or managers who possess adequate knowledge about their business operations, financial management, and sustainability practices. These respondents are considered the most appropriate sources of information related to strategic decision-making, resource management, and performance evaluation in their respective businesses. All variables in this study are measured using multiple indicators on a five-point Likert scale, ranging from 1 is Strongly Disagree to 5 is Strongly Agree.

Data were collected using an online questionnaire designed in digital form and circulated to targeted culinary SMEs. Respondents accessed the questionnaire through a link shared via WhatsApp, email, and social media groups commonly used by SMEs. Before data collection, a pilot test was conducted with several SME owners to ensure clarity and relevance of the questionnaire items. The gathered data were examined utilizing



Structural Equation Modelling via Partial Least Square (PLS-SEM), enabled by SmartPLS 4 software. This method was selected for its efficacy in examining intricate interactions among latent variables, especially in the context of non-normally distributed data and small to moderate sample sizes Hair et al, 2022. The measurement model was analyzed for convergent and discriminant validity, whilst the structural model was examined using the coefficient of determination (R^2), effect size (f^2), and predictive relevance (Q^2). To ensure that the correlation between variables in the study occurs due to the construct being studied, not due to systematic errors in the data collection method, Harman's single factor test is used to see if a single factor of a single dominates the variance with a threshold below 50 percent (Bao et al, 2019). In addition, the value of variance inflation factor (VIF) is below 3.300 (Bello & Abdullah, 2022; Khan, 2023). The bootstrapping approach was employed for hypothesis testing to assess the significance of path coefficients at 5 percent significance level (p less than 0.050).

Additionally sustainability reporting was evaluated as a moderating variable to ascertain its effect on the link between management accounting systems and business performance. The SmartPLS software was set up with 5000 bootstrap samples and a two tailed significance test to guaranteed reliable estimation. Furthermore, the methodological rigor of this work is guaranteed by the use of verified construct all exhibiting good reliability (Cronbach's alpha more than 0.700) and validity (AVE more than 0.500, CR more than 0.700), so affirming the resilience of the measuring model.

The study ensures confidentiality and anonymity of all participants. Respondents participated voluntarily and were informed that the data collected would be used solely for academic research. No personal identifiers were collected, ensuring compliance with ethical standards for research involving human participants.

RESULT

Descriptive statistics. From 94 respondents been collected, most of the respondents are male (52.127 percent), the majority were under 30 years age group 56.383 percent. Regarding education, the majority possessed a bachelor's degree 65.958 percent with most have a management background 39.362 percent. For the condition of the business, most respondents have been running their business for less than 3 years 48.936 percent with most having total annual sales still below 100 million 55.319 percent, with most not having a branch office 63.830 percent with the number of employees mostly under 4 people (54.255 percent). For additional data on MSEs that already have branches, 13.830 percent have franchised their businesses. For detailed information, see **Table 1**.

Table 1. Characteristics Respondents

| Gender | | Latest Education | | | |
|---------------------|----|------------------|----------------------|----|--------|
| Male | 49 | 52.127 | High School | 11 | 11.702 |
| Female | 45 | 47.873 | Diploma | 11 | 11.702 |
| Age | | | Bachelor | 62 | 65,958 |
| Under 30 | 53 | 56.383 | Master | 9 | 9.574 |
| 31 to 40 years | 22 | 23.404 | Other | 1 | 1.064 |
| Over 41 | 19 | 20.213 | Education Background | | |
| Length of Operation | | | Accounting | 26 | 27.660 |



| | | | | | |
|---------------------------------|----|--------|-----------------------------|----|--------|
| Under 3 years | 46 | 48.936 | Economic | 8 | 8.510 |
| 4 until 5 years | 26 | 27.659 | Management | 37 | 39.362 |
| 6 until 10 years | 17 | 18.085 | Engineering | 6 | 6.383 |
| More than 11 years | 5 | 5.320 | Other | 17 | 18.085 |
| Total Sales per Year | | | Number of Business Branches | | |
| Under 100 million rupiah | 52 | 55.319 | None | 60 | 63.830 |
| 101 to 500 million rupiah | 36 | 38.297 | 1 until 4 branches | 31 | 32.979 |
| 501 million to 1 billion rupiah | 6 | 6.390 | 5 until 7 branches | 2 | 2.127 |
| Number of Employees | | | More than 7 branches | 1 | 1.064 |
| Under 4 | 51 | 54.255 | Franchising the business? | | |
| 5 to 10 | 33 | 35.106 | Yes | 13 | 13.830 |
| 11 to 50 | 7 | 7.448 | No | 81 | 86.170 |
| Over 51 | 3 | 3.191 | | | |

Source: Author's calculation

The Mean scores for each construct reflect predominantly positive sentiments among respondents. Although the difference in mean score is not too far between each variable, Entrepreneurship shows the highest score with an average (mean) value of 4.330 and a standard deviation of 0.510, whereas business performance records the lowest score, with an average of 4.200 and a standard deviation of 0.560. The comparatively moderate standard deviations indicate consistent responses among participants (See **Table 2**).

Table 2. Descriptive Statistics

| Construct | Number of Items | Number of Respondents | Mean | Standard Deviation (SD) |
|------------------------------|-----------------|-----------------------|-------|-------------------------|
| Entrepreneurship | 6 | 94 | 4.330 | 0.510 |
| Human Resource Quality | 6 | 94 | 4.240 | 0.510 |
| Business Network | 5 | 94 | 4.240 | 0.530 |
| Management Accounting System | 5 | 94 | 4.300 | 0.500 |
| Sustainability Reporting | 9 | 94 | 4.310 | 0.480 |
| Business Performance | 5 | 94 | 4.200 | 0.560 |

Source: Author's analysis using SmartPLS

The validity and reliability study in **Table 3** indicates that all constructions satisfy the necessary statistical criteria, affirming their robustness as measurement variables. Most of the outer loading result are above 0.700 indicating strong indicator reliability. However, the indicators KW4, SD2, SD3 and LK 9 have an outer loading value below 0.700 but higher than 0.500. According to (Hair et al. (2022) indicator can be maintained if the AVE value is greater than 0.500 and the composite reliability (CR) value is qualified. It can be seen in **Table 3** for the indicator that the CR and AVE values have met the requirements so that in this study these indicators are still used in the research.

Table 3. Validity and Reliability

| Variable | Indicator | Outer Loading | VIF | α | Rho A | CR | AVE | |
|------------------------------|-----------|---|-------|----------|-------|-------|-------|-------|
| Entrepreneurship | KW1 | Standard procedures and an innovation team for menu development | 0.772 | 2.082 | 0.864 | 0.872 | 0.898 | 0.597 |
| | KW2 | Clear quality standards for taste, ingredients, and production consistency | 0.733 | 1.706 | | | | |
| | KW3 | A three-year business development plan | 0.716 | 1.824 | | | | |
| | KW4 | Collaboration with suppliers, online platforms, banks, influencers, and UMKM communities | 0.699 | 1.808 | | | | |
| | KW5 | Effective administration for budget allocation, promotion and business financing | 0.865 | 2.904 | | | | |
| | KW6 | Good operational system supported by technology and strong customer relations | 0.837 | 2.443 | | | | |
| Human Resource Quality | SD1 | Combination of labor, ingredients, production process, and taste as core strengths | 0.753 | 1.643 | 0.811 | 0.844 | 0.861 | 0.512 |
| | SD2 | Have regular customers | 0.559 | 1.417 | | | | |
| | SD3 | low complaints, and structured complaint handling | 0.611 | 1.512 | | | | |
| | SD4 | Shared work culture and employee welfare focus | 0.832 | 2.004 | | | | |
| | SD5 | Employee initiative, independence, and willingness to work overtime | 0.730 | 1.971 | | | | |
| | SD6 | Ability to meet custom menu requests with fast service time | 0.771 | 2.189 | | | | |
| Business Networking | JU1 | Use of digital tools and integrated systems for business communication and operations | 0.812 | 2.188 | 0.848 | 0.861 | 0.897 | 0.686 |
| | JU2 | Customer service standards and accessible communication channels | 0.865 | 2.502 | | | | |
| | JU4 | Regular updates on competitors, associations, government regulations, and social conditions | 0.858 | 2.144 | | | | |
| | JU5 | Collaboration with other entrepreneurs, including joint menu development and procurement | 0.776 | 1.904 | | | | |
| Management Accounting System | SA1 | Annual operational budgeting and comparison with actual outcomes | 0.878 | 4.073 | 0.909 | 0.914 | 0.932 | 0.734 |
| | SA2 | Periodic analysis of cost changes, sales volume, production, and profit | 0.896 | 4.508 | | | | |



| | | | | | | | | |
|--------------------------|-----|---|-------|-------|-------|-------|-------|-------|
| | SA3 | Continuous improvement policies supported by stable long-term suppliers | 0.882 | 3.019 | | | | |
| | SA4 | Strict quality control and timely product delivery | 0.774 | 2.168 | | | | |
| | SA5 | Competitor monitoring, employee performance evaluation, and long-term planning | 0.849 | 2.657 | | | | |
| Sustainability Reporting | LK1 | Safe management of food waste, used cooking oil, and packaging waste | 0.747 | 2.605 | | | | |
| | LK2 | Consistent energy and water efficiency practices | 0.806 | 3.027 | | | | |
| | LK3 | Use of sustainable, local, and environmentally friendly raw materials | 0.737 | 2.182 | | | | |
| | LK4 | Standards for occupational health, safety, and food security | 0.822 | 3,458 | | | | |
| | LK5 | Adequate employee training | 0.820 | 2.936 | | | | |
| | LK6 | Fair employment practices and equal development opportunities | 0.821 | 3,723 | | | | |
| | LK7 | Strong customer satisfaction and complaint-handling systems | 0.821 | 3.135 | | | | |
| | LK8 | Transparent financial records and business procedures | 0.784 | 2.561 | | | | |
| | LK9 | Involvement of suppliers, customers, or local communities in business decisions | 0.644 | 1.593 | | | | |
| Business Performance | KU1 | Growth of business assets in the past three years | 0.851 | 2.855 | 0.876 | 0.884 | 0.906 | 0.617 |
| | KU2 | Modify menus and services to keep up with culinary trends and customer demand | 0.757 | 1.895 | | | | |
| | KU3 | Increasing or stable sales | 0.788 | 2.364 | | | | |
| | KU4 | Growth of new customers driven by digital marketing | 0.790 | 1.789 | | | | |
| | KU5 | Stable profit levels sufficient for operational expenses and debt obligations | 0.802 | 1.932 | | | | |
| | KU6 | Healthy cash flow supported by timely digital Payments | 0.721 | 1.571 | | | | |

Source: Author's analysis using SmartPLS

A collinearity assessment was conducted by computing the variance inflation factor (VIF) values. A VIF value of 5 signifies substantial collinearity among constructs, whereas an optimal value should approximate or fall below 3 (Hair et al., 2022). **Table 3** delineates the findings of the Collinearity assessment, accompanied by the derived Variance Inflation Factor (VIF) values. To ensure the robustness of the empirical



findings and address potential Common Method Bias (CMB) two distinct approaches were employed, which is Harman's Single-factor tests (**Table 4**) and full collinearity assessment (VIF result in **Table 3**).

Table 4. Common Method Bias Result

| | Eigenvalue | Variance Proportion | Variance Cumulative |
|--------------|------------|---------------------|---------------------|
| Component 1 | 17.627 | 0.476 | 0.476 |
| Component 37 | 0.032 | 0.001 | 1.000 |

Source: Author's analysis using SmartPLS

The Harman's Single factor test was conducted by including all items from 37 components into an unrotated Exploratory Factor Analysis (EFA). The results revealed that the first emerging factor accounted for 47.600 percent total variance. Since the value is below the conventional threshold of 50 percent (Ciocirlan et al, 2020; Zhen & Hassan, 2021), it indicates that no single factor dominates the majority of the variance, suggesting that CMB is not a pervasive issue in this dataset. The Full Collinearity Assessment using VIF show most of the indicators exhibited VIF values exceeding the stringent threshold of 3.300 (Bello dan Abdullah, 2022; Khan, 2023), whole the indicator SA1, SA2, and LK 4 remained well below the more liberal and commonly accepted cut off of 5.000 (Hair et al., 2022). The slight elevation in VIF suggests the presence of moderate multicollinearity, yet it does not necessarily signify a fatal contamination of the model by CMB. Given that the single factor test remained within the acceptable range, it can be concluded that the measurement model passes sufficient discriminant validity and the results are unlikely to be significantly distorted by method bias.

The discriminant validity was assessed utilizing the Heterotrait-Monotrait (HTMT) ratio. **Table 5** displays the HTMT ratios, all of which remain beneath the conservative criterion of 0.850. The maximum HTM value is 0.709, observed between Human Resource Quality and Business Network. These findings demonstrate that the constructs are empirically unique and that discriminant validity is firmly established.

Table 5. HTMT Ratio

| | BN | BP | ENT | HRQ | MAS | SR |
|------------------------------------|-------|-------|-------|-------|-------|----|
| Business Network (BN) | | | | | | |
| Business Performance (BP) | 0.768 | | | | | |
| Entrepreneurship (ENT) | 0.851 | 0.788 | | | | |
| Human Resource Quality (HRQ) | 0.709 | 0.741 | 0.879 | | | |
| Managerial Accounting System (MAS) | 0.827 | 0.737 | 0.797 | 0.796 | | |
| Sustainability Reporting (SR) | 0.754 | 0.788 | 0.858 | 0.882 | 0.870 | |

Source: Author's analysis using SmartPLS

Moreover, the findings from R^2 testing from **Table 6** indicated that the research model exhibited moderately predictive the capability chain performance, with the R^2 value between 0.330 until 0.670.

Table 6. R-Square result

| | R-square | R-square adjusted | Result |
|------------------------------|----------|-------------------|----------|
| Business Network | 0.404 | 0.397 | Moderate |
| Business Performance | 0.552 | 0.537 | Moderate |
| Human Resource Quality | 0.607 | 0.603 | Moderate |
| Managerial Accounting System | 0.546 | 0.541 | Moderate |

Source: Author's analysis using SmartPLS

The results of the F square show a strong relationship between entrepreneurship and human resource quality; Human Resource Quality for Business Network, and Business Network for Managerial Accounting System because it has an F^2 value greater than 0.350. The influence of the managerial accounting system on business performance shows a weak relationship because it is below 0.150. (Table 7).

Table 7. F-square result

| Predictor Construct | Endogenous Construct | f^2 | Result |
|------------------------------|------------------------------|-------|--------|
| Business Network | Managerial Accounting System | 1.203 | High |
| Entrepreneurship | Human Resource Quality | 1.547 | High |
| Human Resource Quality | Business Network | 0.678 | High |
| Managerial Accounting System | Business Performance | 0.055 | Low |
| Sustainability Reporting | Business Performance | 0.221 | High |

Source: Author's analysis using SmartPLS

Table 7 presents the effect size (f^2) results, which indicate the magnitude of each predictor construct's contribution to its respective endogenous construct. The findings show that Entrepreneurship exerts a substantial effect on Human Resource Quality, while Business Network demonstrates a strong effect on Managerial Accounting System. These results suggest that internal strategic capabilities play a significant role in strengthening organizational systems and resources. In contrast, the effect of Managerial Accounting System on Business Performance is relatively small (f^2 is 0.055), indicating a limited practical contribution within the model. Meanwhile, Sustainability Reporting exhibits a moderate-to-large effect on Business Performance (f^2 is 0.221), suggesting that sustainability practices contribute meaningfully to firm performance.

Table 8. Q-square result

| Endogenous Construct | Q ² Value | RMSE | MAE | Result |
|------------------------------|----------------------|-------|-------|-------------------------------|
| Human Resource Quality | 0.573 | 0.669 | 0.511 | Large Predictive relevance |
| Business Network | 0.456 | 0.769 | 0.510 | |
| Managerial Accounting System | 0.381 | 0.803 | 0.679 | |
| Business Performance | 0.491 | 0.734 | 0.531 | |

Source: Author's analysis using SmartPLS

Table 8 presents the predictive relevance (Q^2) and prediction error metrics (RMSE and MAE) for all endogenous constructs. The Q^2 results in Table 8 show values above

0.350, indicating large predictive relevance of the model. Specifically, Human Resource Quality (0.573), Business Network (0.456), Managerial Accounting System (0.381), and Business Performance (0.491) all demonstrate substantial predictive capability. Furthermore, the RMSE and MAE values remain within acceptable ranges, suggesting satisfactory predictive accuracy. Overall, these findings confirm that the structural model possesses strong out-of-sample predictive power and robust predictive performance.

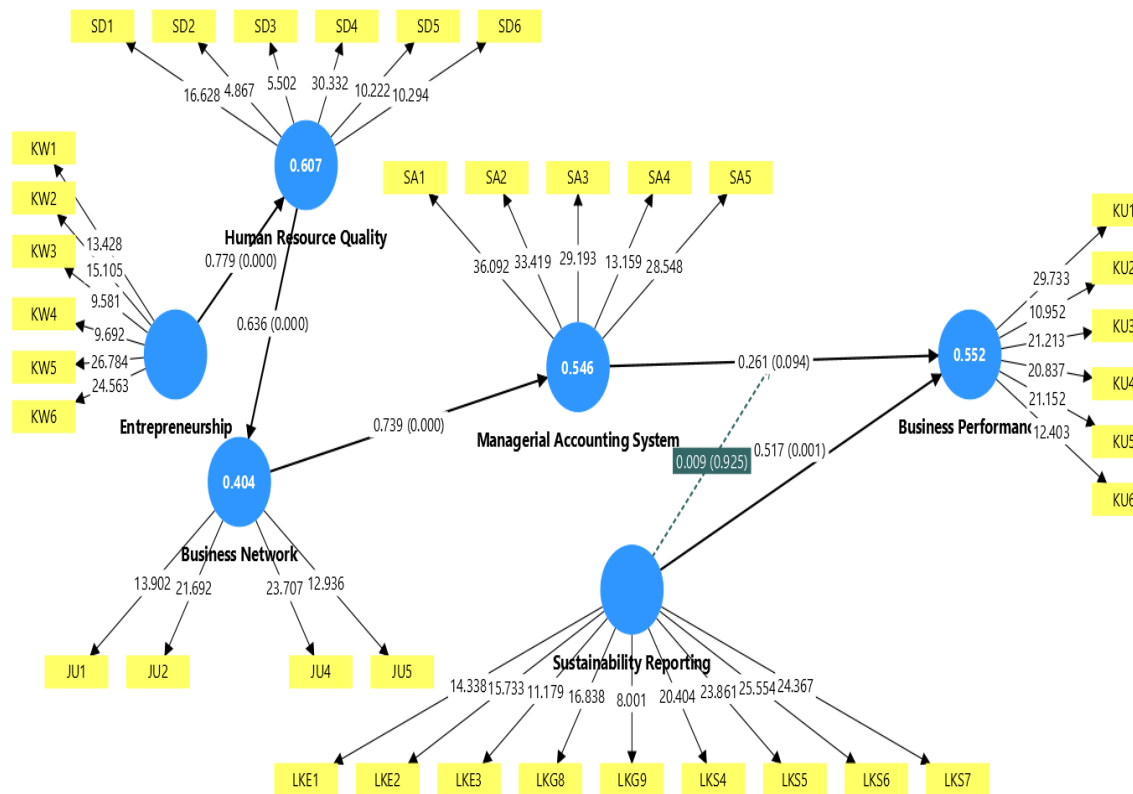


Figure 2. PLS Bootstrapping Model

The path coefficient analysis performed employing a bootstrapping method with a two-tailed test at a significance threshold of 10 per cent (0.100). A p-value below 0.100 and a t-value exceeding 1.650 signify a significant link and a valid hypothesis (Hair et al., 2022). **Table 8** and **Figures 2** display the outcomes of the path coefficient analysis, indicating that entrepreneurship has a positive impact on human resource quality and continues to business network and to managerial accounting system. However, it was found that the managerial accounting system had no effect on business performance. In addition, although it was found that sustainability reporting has an effect on business performance, sustainability reporting is not able to strengthen the influence of managerial accounting on business performance.



Table 9. Summary of Hypotheses Testing Results

| Hypothesis | Construct | β | T statistics | P values | Result |
|------------|---|---------|--------------|----------|----------------|
| H1 | Entrepreneurship -> Human Resource Quality | 0.779 | 24.399 | 0.000 | Supporting |
| H2 | Human Resource Quality -> Business Network | 0.636 | 8.278 | 0.000 | Supporting |
| H3 | Business Network -> Managerial Accounting System | 0.739 | 13.168 | 0.000 | Supporting |
| H4 | Managerial Accounting System -> Business Performance | 0.261 | 1.676 | 0.094 | Not Supporting |
| H5 | Sustainability Reporting -> Business Performance | 0.517 | 3.295 | 0.001 | Supporting |
| H6 | Sustainability Reporting x Managerial Accounting System -> Business Performance | 0.009 | 0.094 | 0.925 | Not Supporting |

Source: Author's analysis

DISCUSSION

Entrepreneurship has a positive effect on Human Resource Quality in culinary SMEs. The empirical evidence from this study shows that entrepreneurship has a direct and substantial positive impact on the quality of human resources in culinary SMEs. Path analysis indicates that entrepreneurial traits serve as a vital catalyst for the augmentation of human capital, with process quality significantly improving leadership, marketing, and developmental competencies (Kim & You, 2020). These results indicate that the internal dynamics of an entrepreneurial venture not only facilitate revenue generation but also act as a catalyst for the cultivation of specialized skills. Working on these human capital factors is part of what makes a strong entrepreneurial ecosystem. This backs up the idea that being a good leader and knowing how to market are important for success in the food business (Willian et al., 2021b). This relationship corresponds with the Human Capital Theory and the Resource-Based View (RBV), positioning human capital as a strategic asset that enhances productivity and fosters innovation. High-quality human capital, evidenced by increased morale, creativity, and motivation, is directly associated with enhanced economic growth and improved worker efficiency (Borovčanin & Kilibarda, 2020). Small and medium-sized food businesses need strong HR leadership to deal with the problems that come with Industry 4.0. This means they need to acquire knowledge of how to think in terms of big ideas and plans. Small and medium-sized enterprises (SMEs) can gain a sustainable advantage over competitors by enhancing the management of production systems while empowering employees. This is because skilled workers are better at learning how to do challenging industrial tasks and using new ideas that make money (Dlamini et al., 2020).

Also, small and medium-sized businesses need to manage their workers in a thorough way, which includes giving employees more power, teaching them digital skills, and giving them plenty of training. MSMEs need to invest in technology management and digital literacy ahead of time in order to close the infrastructure gap and join modern value chains. In the end, putting a lot of effort into developing human capital not only helps each business perform better, but it also helps the whole country by creating a workforce that



can drive innovation and economic recovery. In the food industry, which is becoming more and more competitive, the most important thing to do to stay in business is to have a solid understanding of what you would like to achieve and hire good people.

Human Resource Quality has a positive effect on Business Networking in culinary SMEs. The empirical findings indicate that the quality of human resources is a primary factor influencing the effectiveness of business networking in culinary SMEs. Competent personnel, distinguished by advanced analytical, evaluative, and critical-thinking abilities, function as strategic agents adept at identifying and cultivating high-value partnerships vital for market expansion (Garnasih et al., 2020). This study substantiates that employees who amalgamate professional competencies with an entrepreneurial mindset are more adept at establishing and maintaining strategic alliances, thereby augmenting the firm's overall capacity for market responsiveness (Alves et al., 2023). The quality of human capital, especially the intellectual agility of key operational leaders, serves as a link between the company's internal strengths and external opportunities for collaboration. This strengthens the company's competitive position in a fast-changing culinary landscape.

In line with the Resource-Based View (RBV) and Human Capital Theory, these results show that intangible assets in human capital, like creativity and specialized knowledge, are the main factors that lead to long-lasting networking results. The adaptive capabilities of well-trained personnel allow SMEs to reconfigure their strategic assets in response to external shocks and changing consumer demands, unlike tangible resources (Yábar & García-Machado, 2025). Moreover, a customer-centric human resource strategy enhances networking opportunities, as exceptional service converts satisfied clients into referral sources that extend the firm's external influence (Alzadjali et al., 2023). This study asserts that systematic investment in human resource empowerment and continuous learning is more effective in ensuring long-term business sustainability than isolated innovation initiatives, positioning human capital as the paramount strategic asset for cultivating resilient business networks (Muriuki et al., 2021).

Business Networking has a positive effect on the adoption of Management Accounting Systems.

Empirical evidence strongly indicates that business networking is a crucial driver for the implementation of Management Accounting Systems (MAS) in culinary SMEs by eliminating structural and capability-related obstacles. Rooted in Social Capital Theory, these networks enable crucial information transfer and resource procurement, permitting enterprises to overcome internal limitations such as financial constraints and technological limitations (Hadid & Al-Sayed, 2021). By cultivating an atmosphere of inter-organizational learning and collaboration, networking enables SMEs to evolve from conventional accounting practices to advanced, strategic instruments for planning and decision-making, thus matching their operational requirements with fluctuating market dynamics (Ylä-Kujala et al., 2023).

The strategic integration into professional and industrial networks expedites the dissemination of management accounting innovations, so immediately improving organizational resilience and competitive advantage. Active collaboration with external partners, including suppliers and industry counterparts, affords SMEs access to specialized expertise and human capital that might otherwise be inaccessible (Suseno, 2023). Thus, business networking not only facilitates MAS implementation but also serves as a vital mechanism that transforms external social capital into internal strategic efficiency,



enabling culinary SMEs to achieve sustained growth and operational excellence in a highly competitive environment (Wan Mohd Zain et al., 2023).

Management Accounting Systems have no effect on Business Performance in culinary SMEs. The discussion integrates the empirical findings with prior literature and the study's theoretical foundation, demonstrating that Management Accounting Systems (MAS) play a critical role in enhancing managerial performance in culinary SMEs. Surprising results showed that MAS had no impact on business performance in culinary SMEs. The insignificant relationship between **Management Accounting Systems (MAS)** and **business performance** in the culinary sector can be primarily attributed to the inherent operational informality and high levels of environmental dynamism typical of Small and Medium Enterprises (SMEs). In this fast-paced environment, the rigidity of traditional, formal accounting frameworks often fails to provide the real-time, intuitive insights crucial for immediate decision-making. This frequently results in a "decoupling" phenomenon, where MAS adoption is a mere formality rather than a strategic tool, thus failing to translate into measurable performance improvements. Research suggests that the efficacy of MAS is highly contingent on environmental stability, which is often absent in the volatile hospitality and food service industries Pedroso & Gomes (2024).

Furthermore, the "performance gap" often stems from a significant lack of managerial absorptive capacity and limited specialized financial expertise within culinary SMEs, which severely constrains the effective utilization of sophisticated MAS outputs. While firms might implement advanced systems, the inherent inability of managers to fully interpret complex cost and performance data into actionable strategies renders the system redundant in terms of enhancing profitability or market share. Seminal studies in *Management Accounting Research* emphasize that strong alignment between the organization's capabilities and its systems is essential for performance benefits; without this synergy, MAS implementation does not automatically yield superior business outcomes (Abubakar Nuhu et al., 2023).

Sustainability Reporting does not positively moderate the relationship between Management Accounting Systems and Business Performance. The findings indicate that specific components of Management Accounting Systems (MAS), such as decision support systems and performance management systems, can positively influence certain aspects of sustainability performance (Akuma et al., 2024). However, Sustainability Reporting does not significantly moderate the relationship between MAS and overall business performance. This suggests that even when firms actively engage in Sustainability Reporting, this practice does not automatically strengthen the contribution of MAS to business performance. Such results challenge the conventional assumption that increased transparency and sustainability disclosure inherently enhance the strategic and operational benefits generated by internal accounting systems (Shatila et al., 2024).

Instead, Sustainability Reporting appears to function more as a direct antecedent or an independent driver of specific organizational outcomes rather than as a mechanism that amplifies existing internal relationships (Nnedu, 2025). While Management Accounting Systems remain critical for resource management, decision-making, and cost control (Ibrahim et al., 2023), their effectiveness is not necessarily enhanced by Sustainability Reporting. This finding supports the argument that the relationship between MAS and Sustainability Reporting is complex and context-dependent, and that reporting initiatives alone may not create the expected synergies with internal management practices (Pedroso et al., 2020; Sinaga et al., 2019). These results underscore the importance of strategic



integration rather than a sole focus on external disclosure. Organizations need to critically assess how sustainability information is embedded within management accounting practices and managerial decision-making processes. Integrating sustainability objectives into tools such as the Balanced Scorecard and life-cycle costing may provide a more direct pathway for management accounting innovations to influence both financial and environmental performance (Hossain & Hasan, 2024). Moreover, addressing organizational barriers and investing in capacity-building programs are essential to ensure effective integration of ESG considerations into management accounting systems (Hamoudah, 2025).

Finally, the absence of a moderating effect suggests that the benefits of Sustainability Reporting may be realized through alternative pathways, such as enhanced corporate reputation, legitimacy, and stakeholder trust, rather than through direct improvements in operational efficiency (Emmanuel, 2025).

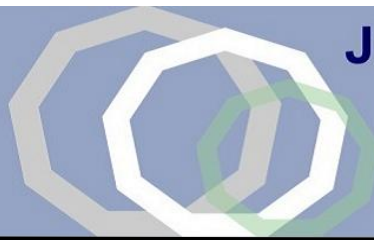
CONCLUSION

The results of the study show that in the capability chain perspective entrepreneurship is proven to have a positive effect on human resource quality. Furthermore, human resource quality will affect the formation of a business network. Business networks have a positive effect on the managerial accounting system. However, it turns out that the managerial accounting system has no effect on business performance. In examining the role of sustainability reporting in strengthening the positive influence between the managerial accounting system and business performance, it is proven that sustainability is not able to strengthen this influence, even though the direct influence between sustainability reporting has a positive effect on business performance.

Managerial Implications (Human Capital & Innovation). From a managerial perspective, the development of human resource quality must be prioritized as a strategic foundation for sustaining the competitiveness of culinary SMEs in dynamic environments. Business owners and managers should prioritize sustained investment in human capital through structured training and upskilling programs that strengthen entrepreneurial orientation and innovation capacity. Continuous evaluation of employee competencies allows firms to implement targeted improvements that align with long-term growth objectives. By fostering an adaptive and proactive organizational culture, SMEs can transform their workforce into a strategic asset capable of identifying emerging market opportunities, enhancing operational efficiency, and delivering superior service innovations amidst turbulent market conditions.

Managerial Implications (Networking & Management Accounting). Furthermore, SME managers should optimize strategic business networking as a catalyst for the adoption of sophisticated Management Accounting Systems (MAS). Through collaborative resource sharing and knowledge exchange within professional networks, SMEs can overcome inherent size-related constraints that often hinder the implementation of advanced accounting practices such as strategic budgeting and performance analysis. Utilizing these strategic tools is critical for data-driven decision-making, competitive pricing, and effective product development. Integrating digital accounting systems that bridge financial and sustainability reporting will further strengthen market positioning and organizational resilience by providing high-quality, transparent managerial information.





Research Limitations. Despite the insights provided, this study acknowledges several limitations that should be considered when interpreting the results. First, the cross-sectional nature of the data limits the ability to establish definitive causal relationships between human capital investment, networking, and long-term firm performance. Second, the scope of this research is primarily focused on the culinary sector, which may limit the generalizability of the findings to other SME industries with different structural dynamics. Additionally, the reliance on self-reported data from owner-managers may introduce social desirability bias, potentially overlooking the practical gap between the theoretical adoption of management systems and their actual daily execution.

Future Research Directions. Future research should explore the differential impacts of various business network types—such as formal strategic alliances, informal collaborations, and digital platforms—on the sophistication of MAS adoption across different firm scales. Investigating mediating variables, including organizational culture, digital literacy of managers, and innovation orientation, would provide a deeper understanding of the mechanisms driving or restraining strategic implementation. Longitudinal and comparative studies are highly recommended to capture the long-term evolution of these strategic assets. Lastly, future inquiries could examine how regional institutional support and digital transformation moderates the relationship between human capital development and the sustainable competitive advantage of SMEs.

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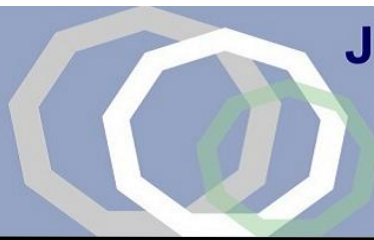


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