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Digital Governance Capability and Sustainability Performance: Empirical Evidence From Sharia-Based Msmes

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ABSTRACT

This study aims to examine the effect of Digital Governance Capability on Sustainability Performance among Sharia-based Micro, Small, and Medium Enterprises (MSMEs). This study employed a quantitative approach using a survey method. Data were collected from 35 owners and managers of Sharia-based MSMEs selected through purposive sampling. The research instrument was distributed using a structured questionnaire with a five-point Likert scale. The collected data were analyzed using IBM SPSS Statistics through Pearson correlation, reliability testing using Cronbach's Alpha, and simple linear regression analysis. The results revealed a positive and significant relationship between Digital Governance Capability and Sustainability Performance, with a Pearson correlation coefficient of 0.717 ($p < 0.001$). The simple linear regression analysis also confirmed that Digital Governance Capability had a positive and significant effect on Sustainability Performance. The coefficient of determination ($R^2 = 0.515$) indicates that Digital Governance Capability explains 51.5% of the variance in Sustainability Performance, while the remaining 48.5% is influenced by other factors outside the research model. The findings indicate that strengthening Digital Governance Capability through digital leadership, digital strategy, digital risk management, digital compliance, and data governance can significantly enhance the sustainability performance of Sharia-based MSMEs. These results provide practical implications for policymakers and MSME stakeholders in designing digital governance strategies to support sustainable business development and contribute to the achievement of the Sustainable Development Goals (SDGs).

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a pivotal role in fostering economic growth, employment generation, innovation, and social welfare across both developed and developing economies. As the largest contributors to business activities worldwide, MSMEs account for more than 90% of all enterprises and provide a substantial proportion of employment opportunities, making them fundamental drivers of inclusive and sustainable economic development [1], [2]. In Indonesia, MSMEs constitute the backbone of the national economy by contributing significantly to gross domestic product (GDP), reducing unemployment, and strengthening regional economic resilience. Their strategic role has become increasingly important as governments seek to accelerate digital economic growth and achieve the Sustainable Development Goals (SDGs). Nevertheless, the rapidly changing business environment, characterized by globalization, technological disruption, and shifting consumer behavior, requires MSMEs to continuously improve their organizational capabilities in order to maintain competitiveness and ensure long-term sustainability [3].

The rapid advancement of digital technologies has fundamentally transformed the way organizations conduct business activities. Technologies such as cloud computing, artificial intelligence (AI), big data analytics, blockchain, the Internet of Things (IoT), and digital platforms have reshaped business processes, customer engagement, and strategic decision-making. For MSMEs, digital transformation offers numerous opportunities, including enhanced operational efficiency, reduced transaction costs, broader market

access, improved customer experience, and greater business flexibility [4]. The widespread adoption of e-commerce platforms, digital payment systems, and social media marketing has enabled MSMEs to compete beyond geographical boundaries and participate more actively in the global digital economy. However, despite these opportunities, many MSMEs continue to face significant challenges in implementing digital transformation due to limited financial resources, inadequate digital infrastructure, insufficient technological competencies, and the lack of strategic managerial capabilities [5].

Digital transformation should not merely be understood as the adoption of digital technologies. Rather, it represents a comprehensive organizational transformation that integrates technological innovation with business processes, organizational culture, strategic management, and governance mechanisms. Organizations that invest heavily in digital technologies may fail to realize expected performance improvements if digital initiatives are not supported by effective governance structures capable of aligning technological investments with organizational objectives [6]. Previous studies have emphasized that successful digital transformation requires organizations to redesign their business models, strengthen organizational learning, and develop governance mechanisms that facilitate coordination, accountability, and continuous innovation [7]. Consequently, recent research has shifted its focus from technological adoption toward organizational capabilities that enable firms to govern digital resources effectively and create sustainable competitive advantages.

Among these organizational capabilities, Digital Governance Capability (DGC) has emerged as a critical determinant of successful digital transformation. Digital Governance Capability refers to an organization's ability to establish governance structures, formulate digital strategies, exercise effective digital leadership, manage digital risks, ensure regulatory compliance, and implement robust data governance practices. These governance mechanisms enable organizations to optimize digital investments while minimizing operational, cybersecurity, and regulatory risks. Moreover, Digital Governance Capability supports organizational agility, improves strategic decision-making, enhances stakeholder trust, and facilitates continuous innovation, thereby enabling organizations to adapt more effectively to rapidly changing business environments [8]. As organizations become increasingly dependent on digital technologies, governance capability is no longer viewed as merely an administrative function but rather as a strategic organizational capability that creates long-term business value [2].

The strategic importance of Digital Governance Capability can be explained through the Dynamic Capabilities Theory, which argues that organizations achieve sustainable competitive advantage by continuously integrating, building, and reconfiguring internal and external resources in response to dynamic environmental changes [9]. According to this theory, organizations must possess the capabilities to sense emerging opportunities, seize valuable resources, and transform organizational processes in order to remain competitive. Within the context of digital transformation, Digital Governance Capability facilitates these dynamic processes by ensuring that digital initiatives are strategically aligned with organizational objectives while promoting responsible technology management, organizational learning, and continuous adaptation. Therefore, Digital Governance Capability is expected to become a strategic organizational resource that not only supports digital transformation but also enhances long-term organizational performance and sustainability.

Alongside digital transformation, sustainability has become one of the primary strategic priorities for organizations worldwide. Increasing environmental concerns, stakeholder expectations, and regulatory pressures have shifted the assessment of organizational success from purely financial outcomes toward a broader evaluation that incorporates economic, social, and environmental performance. This perspective is commonly reflected in the Triple Bottom Line (TBL) framework, which argues that sustainable organizations should simultaneously create economic value, promote social well-being, and minimize environmental impacts [10]. Consequently, Sustainability Performance has become an essential indicator for evaluating an organization's long-term competitiveness and resilience. Organizations capable of balancing these three dimensions are generally more successful in maintaining stakeholder trust, improving corporate reputation, and achieving sustainable competitive advantage [11].

For MSMEs, Sustainability Performance extends beyond financial profitability. Economic performance is reflected in business growth, productivity, profitability, and financial stability, while social performance encompasses employee welfare, customer satisfaction, community engagement, and ethical business practices. Environmental performance focuses on efficient resource utilization, waste reduction, environmentally responsible production processes, and the adoption of sustainable operational practices [12]. Digital technologies contribute significantly to these dimensions by improving operational efficiency, enabling data-driven decision-making, optimizing resource utilization, strengthening stakeholder communication, and supporting environmentally responsible business practices. Therefore, digital transformation has increasingly been recognized as an important enabler of sustainable business development, particularly for MSMEs operating in highly competitive markets [13].

The relationship between digital transformation and sustainability, however, is not always straightforward. Although digital technologies provide substantial opportunities for improving organizational performance, their effectiveness largely depends on how organizations govern digital initiatives. Organizations lacking effective governance mechanisms often experience fragmented digital investments, poor strategic alignment, cybersecurity vulnerabilities, regulatory non-compliance, and low returns on digital innovation. In contrast, organizations with strong Digital Governance Capability are more likely to integrate digital technologies into business processes effectively, coordinate organizational change, manage technological risks, and ensure that digital initiatives contribute to long-term sustainability objectives [14]. This indicates that governance capability functions as a strategic organizational resource that transforms digital investments into sustainable organizational outcomes.

The importance of Digital Governance Capability becomes even more evident in the context of Sharia-based MSMEs. Unlike conventional enterprises, Sharia-based MSMEs operate under Islamic business principles that emphasize justice (*adl*), trustworthiness (*amanah*), transparency, accountability, honesty (*sidq*), and social responsibility. These principles require business organizations not only to pursue economic profitability but also to create social value and contribute positively to society while complying with Islamic ethical

values [15]. Consequently, organizational success within Sharia-based MSMEs is measured not only by financial performance but also by the organization's ability to achieve broader societal welfare in accordance with the objectives of Maqasid al-Shariah.

Maqasid al-Shariah promotes the protection of religion, life, intellect, wealth, and future generations through responsible economic activities. In business contexts, these objectives encourage organizations to develop ethical governance systems, promote transparency, ensure fairness in commercial transactions, and preserve environmental sustainability. Therefore, the implementation of Digital Governance Capability within Sharia-based MSMEs is expected to strengthen organizational accountability, improve stakeholder trust, and facilitate sustainable business development while maintaining compliance with Islamic business principles [16]. Furthermore, the rapid growth of the halal industry and the digital economy has created significant opportunities for Sharia-based MSMEs to expand their markets through e-commerce platforms, digital payment systems, and integrated digital supply chains. However, these opportunities also introduce governance challenges related to cybersecurity, digital compliance, data privacy, and information quality, thereby increasing the importance of effective digital governance [2].

Previous empirical studies have consistently demonstrated that digital transformation positively influences organizational performance through improved efficiency, innovation, organizational agility, and customer engagement [4], [7]. Other studies have emphasized the role of organizational capabilities, including digital capability, innovation capability, and information technology capability, in improving firm performance [8]. Nevertheless, these studies predominantly focus on technological adoption while providing relatively limited attention to governance capability as a distinct organizational resource. Consequently, existing research provides only limited understanding of how governance mechanisms contribute directly to Sustainability Performance.

Another limitation in the existing literature concerns the research context. Most previous studies have focused on large corporations or manufacturing industries in developed economies where organizations generally possess mature governance systems, sophisticated technological infrastructure, and substantial financial resources [17]. Comparatively fewer studies investigate Digital Governance Capability among MSMEs, particularly Sharia-based MSMEs operating in emerging economies. Considering the unique characteristics of Sharia-based enterprises, including their ethical orientation, stakeholder relationships, and governance principles, empirical evidence obtained from conventional organizations cannot be generalized directly to this context. Therefore, further investigation is required to understand how Digital Governance Capability contributes to Sustainability Performance within Sharia-based MSMEs.

Based on these considerations, this study addresses two important research gaps. First, previous studies have extensively examined digital transformation and digital capability but have rarely investigated Digital Governance Capability as a multidimensional strategic capability comprising Digital Leadership, Digital Strategy, Digital Risk Management, Digital Compliance, and Data Governance. Second, empirical studies examining the relationship between Digital Governance Capability and Sustainability Performance remain limited, particularly in the context of Sharia-based MSMEs in developing countries. Addressing these gaps is expected to enrich the literature on digital governance, sustainable entrepreneurship, and organizational capability while extending the application of Dynamic Capabilities Theory in the digital business environment.

In this study, Digital Governance Capability is viewed as an integrated higher-order organizational capability that combines Digital Leadership, Digital Strategy, Digital Risk Management, Digital Compliance, and Data Governance into a unified organizational capability. Rather than examining each dimension independently, the present study focuses on evaluating their collective influence on Sustainability Performance. Accordingly, Digital Governance Capability is conceptualized and analyzed as a single composite construct representing the overall governance capability of Sharia-based MSMEs.

Accordingly, this study aims to examine the effect of Digital Governance Capability on Sustainability Performance among Sharia-based MSMEs. Sustainability Performance is measured through three dimensions—Economic Performance, Social Performance, and Environmental Performance—while Digital Governance Capability is operationalized through Digital Leadership, Digital Strategy, Digital Risk Management, Digital Compliance, and Data Governance. The findings are expected to contribute theoretically by expanding the literature on Digital Governance Capability and Dynamic Capabilities Theory, while also providing practical implications for MSME owners, policymakers, and supporting institutions in designing governance strategies that strengthen digital transformation and promote sustainable business performance in accordance with the Sustainable Development Goals (SDGs) and Islamic business values.

METHODS

This study employed a quantitative approach using a survey method to examine the effect of Digital Governance Capability on Sustainability Performance among Sharia-based Micro, Small, and Medium Enterprises (MSMEs). A quantitative approach was selected because it aims to examine the relationship between variables based on empirical data collected from respondents through systematic measurement and statistical analysis. This approach enables researchers to obtain objective and structured empirical evidence regarding the causal relationship between variables [18]. The population of this study consisted of Sharia-based MSME owners and managers who have adopted digital technologies in their business operations. The sample was selected using a purposive sampling technique, in which respondents were chosen based on specific criteria relevant to the research objectives [19]. The selection criteria included: (1) being the owner or manager of a Sharia-based MSME; (2) having utilized digital technologies such as social media, online marketplaces, or digital payment systems in business operations; and (3) having operated the business for at least one year. Based on these criteria, 35 respondents were selected for this study. Although the sample size is relatively small, it is considered appropriate for this exploratory study because the target population consists of Sharia-based MSMEs that have implemented digital technologies, which represents a specific and relatively limited population. Purposive sampling was employed to ensure that all respondents met the predetermined

research criteria. Nevertheless, the relatively small sample size limits the generalizability of the findings; therefore, the results should be interpreted with caution.

Primary data were collected through an online questionnaire distributed via Google Forms. The research instrument employed a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The independent variable was Digital Governance Capability (DGC), defined as an organization's capability to manage digital governance through digital leadership, digital strategy, digital risk management, digital compliance, and data governance [20]. Digital Governance Capability was conceptualized as a higher-order organizational capability consisting of these five dimensions. In this study, the dimensions were aggregated into a single composite construct representing the overall Digital Governance Capability. Accordingly, the objective of this study was to examine the overall influence of Digital Governance Capability on Sustainability Performance rather than to evaluate the individual contribution of each dimension. Therefore, the composite score of Digital Governance Capability was used as the independent variable, and simple linear regression was considered appropriate for the research objective. The dependent variable was Sustainability Performance (SP), which refers to an organization's ability to achieve sustainable performance across economic, social, and environmental dimensions based on the Triple Bottom Line concept [21]. Data analysis was conducted using IBM SPSS Statistics. The first stage involved Pearson correlation analysis to examine the strength and direction of the relationship between Digital Governance Capability and Sustainability Performance. The Pearson correlation coefficient (r) was used to determine the strength and direction of the relationship, while the significance value (p -value) was used to assess statistical significance at the 95% confidence level ($\alpha = 0.05$).

Subsequently, a reliability test was performed using Cronbach's Alpha to evaluate the internal consistency of the research instrument. The instrument was considered reliable when the Cronbach's Alpha coefficient exceeded 0.70 [20]. To test the research hypothesis, simple linear regression analysis was employed to investigate the effect of Digital Governance Capability on Sustainability Performance. The regression analysis generated the regression coefficient, coefficient of determination (R^2), F-test, and t-test values. The coefficient of determination was used to measure the extent to which the independent variable explains the variation in the dependent variable. The F-test was conducted to evaluate the overall fitness of the regression model, whereas the t-test was used to examine the individual effect of Digital Governance Capability on Sustainability Performance. The research hypothesis was accepted if the significance value was less than 0.05 [22]

RESULTS AND DISCUSSION

Correlation Analysis between Digital Governance Capability and Sustainability Performance

Tabel 1. Hasil Uji Korelasi Pearson

Correlations			
		A. Digital Governance Capability (DGC)	B. Sustainability Performance (SP)
A. Digital Governance Capability (DGC)	Pearson Correlation	1	.717**
	Sig. (2-tailed)		.000
	N	35	35
B. Sustainability Performance (SP)	Pearson Correlation	.717**	1
	Sig. (2-tailed)	.000	
	N	35	35
**. Correlation is significant at the 0.01 level (2-tailed).			

Sumber: Output IBM SPSS Statistics

Based on Table 1, the Pearson correlation coefficient was 0.717 with a significance value of 0.000 ($p < 0.05$). This result indicates a strong positive relationship between Digital Governance Capability and Sustainability Performance among Sharia-based Micro, Small, and Medium Enterprises (MSMEs). In other words, the higher the level of Digital Governance Capability implemented by MSMEs, the better their Sustainability Performance. These findings suggest that strengthening digital governance practices plays a significant role in enhancing sustainable business performance. The findings are consistent with the study conducted by Wu et al. [23], which reported that effective information technology governance enhances organizational performance through strategic alignment, digital resource management, and improved decision-making processes. Effective digital governance enables organizations to maximize the value of digital technologies, thereby improving operational efficiency and supporting long-term organizational sustainability. Furthermore, the findings are supported by González-Varona et al. [24], who emphasized that organizational digital competence is a fundamental driver of digital transformation in SMEs. Their study highlighted that organizations with strong digital competencies are better equipped to continuously develop digital capabilities, adapt to technological changes, and sustain competitive advantages in an increasingly digital business environment. The results are also consistent with the findings of Setiawan et al. [25], who demonstrated that digital transformation, supported by dynamic capabilities and organizational agility, significantly improves MSME performance. This suggests that the success of digital transformation depends not only on technology adoption but also on the organization's capability to

govern, integrate, and strategically manage digital technologies through effective digital governance mechanisms. Consequently, Digital Governance Capability serves as a critical strategic resource for improving the Sustainability Performance of Sharia-based MSMEs.

Reliability Analysis

Tabel 2. Hasil Uji Reliabilitas

Reliability Statistics	
Cronbach's Alpha	N of Items
.809	2

Sumber: Output IBM SPSS Statistics

The reliability analysis produced a Cronbach's Alpha value of 0.809, exceeding the recommended minimum threshold of 0.70. This result indicates that the research instrument demonstrates satisfactory internal consistency and is therefore considered reliable for measuring the constructs examined in this study. The high reliability coefficient also suggests that the respondents' answers were consistent, providing a dependable basis for the subsequent statistical analyses, including the regression analysis.

Simple Linear Regression Analysis

Tabel 3. Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.717 ^a	.515	.500	.5537937392
a. Predictors: (Constant), A. Digital Governance Capability (DGC)				

Sumber: Output IBM SPSS Statistics

The R value of 0.717 indicates a strong positive relationship between Digital Governance Capability and Sustainability Performance. Meanwhile, the coefficient of determination ($R^2 = 0.515$) indicates that 51.5% of the variation in Sustainability Performance is explained by Digital Governance Capability. The remaining 48.5% of the variance was not explained by the current research model and may be associated with other organizational, technological, or environmental factors that were beyond the scope of this study. The relatively high coefficient of determination suggests that Digital Governance Capability is a key factor influencing the sustainability performance of Sharia-based MSMEs.

These findings support the study conducted by Aziz et al. [26], which, through a systematic literature review, concluded that digital transformation contributes to sustainability performance by improving resource efficiency, enhancing supply chain transparency, and fostering sustainable innovation. However, the study also emphasized that the success of digital transformation depends largely on organizational readiness, supportive policy frameworks, and the digital capabilities of the organization. Therefore, strengthening Digital Governance Capability is essential for enabling Sharia-based MSMEs to achieve sustainable business performance in an increasingly competitive digital environment.

Tabel 4. Hasil Uji ANOVA

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.738	1	10.738	35.012	.000 ^b
	Residual	10.121	33	.307		
	Total	20.858	34			

a. Dependent Variable: B. Sustainability Performance (SP)

b. Predictors: (Constant), A. Digital Governance Capability (DGC)

Sumber: Output IBM SPSS Statistics

The F-test produced an F-value of 35.012 with a significance level of 0.000 ($p < 0.05$), indicating that the regression model is statistically significant and suitable for explaining the relationship between Digital Governance Capability and Sustainability Performance. Therefore, the proposed regression model is considered appropriate for examining the effect of Digital Governance Capability on Sustainability Performance. These findings are consistent with the study conducted by Sasongko et al. [27], which demonstrated that digital transformation and organizational agility play a significant role in improving the sustainable business performance of Indonesian MSMEs. Their study emphasized that the success of digital transformation depends not only on technology adoption but also on effective organizational governance and management practices that enable firms to achieve long-term business sustainability. These findings reinforce the importance of strengthening Digital Governance Capability as a strategic resource for enhancing the Sustainability Performance of Sharia-based MSMEs.

Tabel 5. Hasil Uji Regresi Linier Sederhana

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	1.758	.320		5.496
	A. Digital Governance Capability (DGC)	.514	.087	.717	5.917

a. Dependent Variable: B. Sustainability Performance (SP)

Sumber: Output IBM SPSS Statistics

The estimated regression equation is as follows:

$$Y = 1.758 + 0.514X$$

The regression coefficient of 0.514 indicates that every one-unit increase in Digital Governance Capability is associated with a 0.514-unit increase in Sustainability Performance. Furthermore, the standardized regression coefficient (Beta) was 0.717, with a t-value of 5.917 and a significance value of 0.000 ($p < 0.05$). These results indicate that Digital Governance Capability has a positive and statistically significant effect on Sustainability Performance. Therefore, the proposed research hypothesis is supported.

In this study, Digital Governance Capability was examined as an integrated organizational capability rather than analyzing each governance dimension separately. The five dimensions—Digital Leadership, Digital Strategy, Digital Risk Management, Digital Compliance, and Data Governance—were aggregated into a single composite construct representing the overall Digital Governance Capability. This approach was adopted because the objective of the study was to evaluate the overall influence of Digital Governance Capability on Sustainability Performance among Sharia-based MSMEs. Accordingly, the findings should be interpreted as reflecting the collective effect of the integrated governance capability rather than the individual contribution of each dimension.

These findings reinforce the Dynamic Capability Theory, which suggests that an organization's ability to integrate, develop, and reconfigure digital resources is a critical factor in achieving sustainable competitive advantage. In the context of Sharia-based MSMEs, effective digital governance enables organizations to improve operational efficiency, accelerate decision-making processes, enhance transparency, and strengthen their ability to adapt to changes in the business environment. Consequently, Digital Governance Capability serves as a strategic organizational capability that supports long-term business sustainability.

The findings are consistent with the study conducted by Setiawan et al. [25], which demonstrated that digital transformation, dynamic capabilities, and organizational agility have positive effects on MSME performance. Likewise, Wang and Zhang [28] reported that digital transformation enhances sustainable organizational performance by strengthening sustainable innovation capability. These findings suggest that organizations with stronger digital governance capabilities are better positioned to leverage digital technologies to achieve superior sustainability outcomes. Therefore, enhancing Digital Governance Capability should be considered a strategic priority for improving the Sustainability Performance of Sharia-based MSMEs.

CONCLUSIONS

This study aimed to examine the effect of Digital Governance Capability on Sustainability Performance among Sharia-based Micro, Small, and Medium Enterprises (MSMEs). The findings demonstrate that Digital Governance Capability has a positive and statistically significant effect on Sustainability Performance, thereby supporting the proposed research hypothesis. These results indicate that the stronger the Digital Governance Capability of MSMEs—through digital leadership, digital strategy, digital risk management, digital compliance, and data governance—the greater their ability to achieve sustainable business performance across the economic, social, and environmental dimensions. These findings support the study by Wu et al. [23], which reported that effective information technology governance enhances organizational performance through strategic alignment and digital resource management. They are also consistent with the findings of Setiawan et al. [25], who identified digital capability as a strategic factor in improving the performance and sustainability of MSMEs.

The findings indicate that Digital Governance Capability, when viewed as an integrated organizational capability, contributes significantly to improving Sustainability Performance. However, this study does not identify which governance dimension contributes most strongly because the five dimensions—Digital Leadership, Digital Strategy, Digital Risk Management, Digital Compliance, and Data Governance—were analyzed as a single composite construct. Therefore, the reported findings should be interpreted as representing the overall effect of Digital Governance Capability rather than the individual contribution of each dimension. From a practical perspective, the findings suggest that digital transformation in MSMEs requires not only the adoption of digital technologies but also the strengthening of integrated digital governance practices. Therefore, policymakers, MSME support institutions, and business practitioners should develop capacity-building programs that focus on digital strategy development, data governance, digital risk management, and regulatory compliance. Such initiatives can maximize the value of digital technologies while enhancing sustainable business performance. Furthermore, these efforts contribute to the achievement of the Sustainable Development Goals (SDGs), particularly SDG 8 (Decent Work and Economic Growth) and SDG 9 (Industry, Innovation and Infrastructure).

This study has several limitations. First, the sample size was relatively small, consisting of only 35 Sharia-based MSMEs. Consequently, the findings should be interpreted with caution and cannot be generalized to all MSMEs. Second, Digital Governance Capability was analyzed as a composite construct representing five governance dimensions. Therefore, this study was unable to identify the individual contribution of each dimension to Sustainability Performance. Third, although Digital Governance Capability explained 51.5% of the variance in Sustainability Performance, the remaining 48.5% of unexplained variance suggests that other organizational, technological, and environmental factors may also influence sustainability outcomes. Future research is encouraged to examine variables such as digital innovation capability, digital literacy, organizational agility, technology readiness, organizational culture, leadership commitment, and government support. In addition, future studies may employ multiple regression or Partial Least Squares Structural Equation Modeling (PLS-SEM) with larger samples to investigate the contribution of each Digital Governance Capability dimension separately.

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