

Implementation Of Green Marketing And Sustainability Accounting In Strengthening The Competitiveness Of Sustainability-Oriented MSMEs

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Abstract

A community service activity conducted in Lateg Village, Lamongan Regency, aimed to increase the competitiveness of MSMEs through the application of green marketing and sustainability accounting concepts. This program successfully raised awareness and skills of business actors in integrating sustainability values into daily business practices, such as the use of environmentally friendly packaging, waste management, and simple recording of social and environmental costs. The results of the activity showed increased understanding, collaboration among business actors, and increased product sales after the implementation of green marketing strategies. However, there were several limitations, such as limited mentoring time, a small number of participants, and the lack of quantitative economic impact. In the future, similar activities need to be expanded to involve more MSMEs, support from financial institutions and local governments, and the involvement of the village's younger generation as agents of digitalization and promotion of green products. With strengthened mentoring and cross-sector collaboration, Lateg Village has the potential to become a model of a sustainable village based on a green economy that is adaptive, independent, and competitive, while also supporting the achievement of the Sustainable Development Goals.

Keywords:

Green Marketing; Sustainability Accounting; MSME Competitiveness;
Green Economy; Lateg Village, Lamongan; Community Empowerment;
Business Sustainability

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INTRODUCTION

Green economic transformation is a crucial agenda for realizing sustainable development at both the national and local levels. In this context, micro, small, and medium enterprises (MSMEs) play a strategic role as drivers of the regional economy and key players in realizing environmentally friendly business practices. MSMEs not only contribute to employment and increased community incomes but also serve as a means of empowering the economy based on sustainable local potential. However, the challenges of globalization, climate change, and market competition demand innovative business strategies oriented toward environmental and social sustainability.

One relevant approach for MSMEs to address these challenges is green marketing—a marketing strategy that prioritizes environmentally friendly aspects, from production and packaging to distribution, to consumer communication. This concept encourages businesses to produce products that are not only high-quality but also imbued with sustainability and environmental ethics. Green marketing can enhance a positive image, expand market segments, and foster consumer loyalty toward local products committed to environmental sustainability (Peattie & Crane, 2005; Sari & Suprpto, 2023).

In addition to green marketing, the implementation of sustainability accounting is a crucial aspect in strengthening the competitiveness of MSMEs. Through a transparent recording and reporting system for economic, social, and environmental impacts, MSMEs can understand the extent to which their business activities contribute to long-term sustainability (Burritt & Schaltegger, 2019). With sustainability accounting, businesses are expected to focus not only on financial profit but also on resource efficiency, waste reduction, and social responsibility towards the surrounding community.

Lateg Village in Lamongan Regency has strong socio-economic characteristics in the MSME sector, particularly in food processing, agricultural products, and home crafts. This potential makes Lateg Village an ideal social laboratory for the application of green marketing and sustainability accounting concepts. However, most MSMEs in the village still employ conventional business practices that fail to address energy efficiency, waste management, or environmental impact reporting. As a result, their product competitiveness remains limited to the local market and they are less able to penetrate the broader market that now demands environmentally friendly products.

Through community service activities, a team of lecturers and students strives to provide training, mentoring, and direct implementation of green marketing and sustainability accounting for MSMEs in Lateg Village. This activity includes counseling on basic business sustainability concepts, green marketing planning simulations, and training on recording environmental and social costs in simple reports. Using a participatory approach, MSMEs are actively involved in designing sustainable business strategies that align with local potential and resources. This approach is expected to increase business awareness and commitment to green economy practices.

Furthermore, this community service activity is part of the university's commitment to implementing the Tri Dharma of Higher Education, particularly in the aspect of knowledge-based community empowerment. The university acts as a facilitator, bridging academic innovation with the practical needs of the community. The implementation of green marketing and sustainability accounting in Lateg Village is expected to not only impact the competence of MSMEs but also create a competitive and sustainable business ecosystem. The success of this program can serve as a model for replication for other villages in Lamongan Regency that have similar potential for green economy development.

Thus, this service emphasizes the importance of synergy between the academic world, local government, and MSMEs to realize a competitive and environmentally friendly village economy. The implementation of green marketing and sustainability accounting is not merely a sales increase strategy, but also a form of social and ecological responsibility in supporting the Sustainable Development Goals (SDGs), particularly point 8 on "Decent Work and Economic Growth" and point 12 on "Responsible Consumption and Production."

LITERATURE REVIEW

1. Green Marketing as a Sustainable Business Strategy

The term green marketing has been popular since the late 1980s in response to growing public concern about environmental issues and climate change. Peattie and Crane (2005) define green marketing as all marketing activities aimed at developing, promoting, and distributing environmentally friendly products. Kotler and Keller (2016) add that green marketing is a strategy that integrates ethical values and social responsibility into every stage of a business, from production to communication with consumers. In the context of MSMEs, this concept serves as a strategic approach to enhance business image, expand markets, and foster consumer loyalty, which is increasingly concerned with sustainability issues.

The implementation of green marketing requires business actors to be aware of the environmental impact of production activities. Possible efforts

include using local raw materials, implementing environmentally friendly packaging systems, and utilizing energy efficiently (Rahmawati & Sudaryanto, 2021). For MSMEs in Lateg Village, this strategy is relevant because most of their products are based on local natural resources. Through mentoring and training, business actors can understand that sustainability is not just a trend, but a necessity that determines the future of their business.

2. Principles and Benefits of Sustainability Accounting

Sustainability accounting Sustainability accounting is an accounting approach that expands the function of financial reporting to include social and environmental dimensions. Gray (2010) explains that sustainability accounting is used to assess the contribution of an organization's activities to achieving sustainable development. This approach aligns with the triple bottom line concept proposed by Elkington (1997), namely the balance between economic benefit (profit), social welfare (people), and environmental sustainability (planet).

Burritt and Schaltegger (2019) emphasized that sustainability accounting provides businesses with a broader understanding of hidden environmental costs, such as waste, emissions, and excessive energy use. By implementing a recording system that takes social and ecological aspects into account, MSMEs can make more efficient, transparent, and responsible business decisions. In community service activities, sustainability accounting training is also an effective tool for building managerial awareness that every business activity has consequences for the environment and society.

3. Competitiveness of MSMEs from a Sustainability Perspective

The concept of sustainable competitiveness emphasizes the ability of businesses to maintain long-term competitiveness through adaptive and environmentally responsible business practices. Porter (1990) stated that competitiveness is determined not only by production efficiency or innovation, but also by the ability to adapt to global social and environmental dynamics. Hart and Dowell (2011) added that MSMEs that integrate sustainable values tend to have greater business resilience because they are able to attract the support of consumers, investors, and business partners with a high level of ecological awareness.

In the context of Lateg Village, increasing the competitiveness of MSMEs can be achieved through a paradigm shift from a short-term profit orientation to a long-term value orientation. Business practices that balance economic, social, and environmental concerns will strengthen the position of local products in an increasingly sustainability-oriented market.

4. Synergy of Green Marketing and Sustainability Accounting

Green marketing Green marketing and sustainability accounting have a mutually reinforcing relationship. Green marketing is an external strategy that serves to build public trust through the promotion of sustainable values, while

sustainability accounting serves as an internal system that provides accurate data on the environmental and social impacts of business activities. Herzig and Schaltegger (2011) explain that the integration of these two concepts forms a complete sustainability management cycle, where accounting information forms the basis for strategic decision-making and transparent marketing communications.

For MSMEs, implementing these two concepts simultaneously can create significant added value. Green marketing supported by honest and measurable sustainability reporting will enhance business credibility, expand market reach, and strengthen consumer loyalty to ethical and environmentally friendly local products.

Figure 1. Green Marketing Socialization Activities



5. Educational Collaboration in Promoting a Green Economy

Strengthening the green economy at the local level cannot be achieved without effective collaboration between education, local governments, and businesses. Educational collaboration plays a crucial role in transferring knowledge, technology, and practical skills to communities, enabling them to adapt to the demands of sustainability (Kurniawati & Hidayat, 2022). Through educational activities such as training, mentoring, and green business consultations, communities can gain an understanding of efficient and environmentally friendly business management strategies.

Community service programs provide a strategic platform for fostering such cross-sector collaboration. The active involvement of MSMEs in educational activities fosters a business ecosystem that is not only economically productive but also committed to environmental sustainability. This synergy also strengthens the role of higher education institutions as centers of learning and innovation relevant to the real needs of rural communities.

6. Relevance of the Study to MSMEs in Lateg Village

Lateg Village in Lamongan Regency has strong economic potential in the processed food and craft sectors based on local resources. However, most

businesses still use traditional approaches that fail to consider sustainability. Through the implementation of green marketing and sustainability accounting, MSMEs are expected to improve resource efficiency, minimize waste, and increase product value by promoting an environmentally friendly image.

Ongoing mentoring will help the Lateg Village community understand the importance of transforming to a green economy. With collaborative support from various parties, this village can become a model for implementing realistic sustainability concepts based on local potential.

7. Direction of Conceptual Implementation in Community Service

Community service activities focused on strengthening the sustainable competitiveness of MSMEs in Lateg Village are based on two main conceptual approaches: the stakeholder approach (Freeman, 1984) and the resource-based view (Barney, 1991). The stakeholder approach emphasizes the importance of synergy between all parties involved in the business ecosystem, including the community, government, and supporting institutions. Meanwhile, the resource-based view highlights the importance of internal capabilities such as innovation, creativity, and sustainable knowledge as sources of competitive advantage.

By integrating these two approaches, community service activities are aimed at not only providing technical training but also building long-term awareness of social and environmental responsibility. This implementation direction forms the foundation for the formation of an independent, resilient MSME ecosystem aligned with the principles of sustainable development.

METHOD

This community service activity was implemented using a participatory and collaborative approach, actively involving MSMEs in Lateg Village, Lamongan Regency, at every stage. This approach was chosen so that the service process would not only be a one-way transfer of knowledge but also encourage community awareness and independence in developing sustainable businesses. The activity was carried out over three months, involving a team of lecturers, students, as well as village government partners and local MSMEs.

1. Implementation Stages

The community service activity method is divided into several stages as follows:

a. Preparation Stage

In the initial phase, the community service team coordinated with the village government and MSME groups in Lateg Village to identify field needs. An initial survey was conducted to map business types, local potential, and key challenges, particularly related to marketing and financial record-keeping. The mapping results formed the basis for developing training modules and mentoring activity plans.

Furthermore, success indicators and measurable activity output targets were determined.

b. Socialization and Education Stage

This phase began with a socialization of the concepts of green marketing and sustainability accounting to all participants. The material was presented in an interactive seminar, discussing the importance of green business, the economic value of sustainability, and examples of simple accounting applications that take environmental costs into account. The socialization also emphasized the link between environmentally friendly practices and increasing the competitiveness of local products.

c. Training and Technical Assistance Stage

The training was conducted in two activity focuses:

1. Green Marketing Training: includes creating environmentally friendly product designs, sustainable packaging, green digital promotion strategies, and brand communications based on ethical and local values.
2. Sustainability Accounting Training: includes preparing simple financial records that include environmental costs (waste, raw materials, energy), preparing social benefit reports, and applying the principles of business transparency.

Mentoring is provided directly and in stages through field visits and small group discussions. The community service team provides technical guidance on implementing training findings into each MSME's business practices.

d. Implementation and Monitoring Stage

After the training, each participant applies the concepts learned to their business. The community service team conducts regular monitoring and evaluation to assess the level of understanding, changes in business behavior, and increased product competitiveness. Evaluation instruments include direct observation, interviews, and product assessments. Monitoring results are used to provide feedback and further recommendations to business owners.

d. Evaluation and Reflection Stage of Results

A final evaluation was conducted to assess the effectiveness of the community service activities based on achievement indicators, including: increased understanding of sustainable business concepts, implementation of green marketing strategies, and the ability to prepare simple sustainability-based financial reports. Additionally, a reflection session was held with participants to identify successes, challenges, and opportunities for future development.

The results of the activities are compiled into a final report on community service and scientific publications which are expected to

become a model for implementing green entrepreneurship for MSMEs in rural areas.

2. Participants and Location

This activity was attended by 20 active MSMEs in Lateg Village, Babat District, Lamongan Regency, operating in the processed food, handicraft, and local agriculture-based sectors. The activity was centered at the Lateg Village Hall for training and coordination, while practical implementation took place directly at each participant's business premises.

The involvement of the village government, PKK groups, and youth organizations (Karang Taruna) also strengthens social support for the sustainability of the program. The community service team also collaborates with local partners such as village cooperatives and microfinance institutions to support the program's post-training sustainability.

3. Evaluation Approach and Method

The approach used is community-based empowerment using the Participatory Action Learning System (PALS) method. Evaluation is conducted both formatively and summarily to measure changes in participants' knowledge, attitudes, and skills.

The instruments used included pre- and post-test questionnaires, activity implementation observation sheets, and in-depth interviews with several business actors. Qualitative data were analyzed descriptively to illustrate the increased awareness and ability to apply sustainability principles in daily business practices.

FINDINGS AND DISCUSSION

1. Increased Understanding of Green Marketing

The green marketing training and outreach activities have yielded tangible results in improving the understanding of MSMEs in Lateg Village. Prior to the training, the majority of participants viewed marketing solely as selling products and generating profits. After the training, they understood that green marketing is not merely a commercial strategy, but a form of social responsibility towards the environment and consumers.

Participants began to associate product image with the values of sustainability and honesty in business. For example, several local food businesses took the initiative to use labels that emphasize the freshness of natural ingredients and recyclable packaging. This innovation demonstrates a paradigm shift toward ethical business practices, while also elevating the local identity of Lateg Village as a village committed to environmental sustainability. This aligns with Kotler and Keller's (2016) view that marketing strategies that prioritize sustainability can increase consumer trust and strengthen product competitiveness in an increasingly selective market.

2. Initial Implementation of Sustainability Accounting

Implementing sustainability accounting is one of the most challenging aspects, but it also yields the most significant results. Field observations revealed that only 20% of business owners had structured financial records before the program began. After training and mentoring, all participants were able to maintain basic transaction records, and some had added dedicated columns to record expenses related to waste management and energy costs.

This change seems simple, yet it is fundamental because it raises awareness of economic and ecological responsibility. Some businesses have even begun analyzing raw material efficiency ratios to reduce production waste. A prominent example comes from a group of snack producers who managed to reduce plastic waste by 30% after switching to locally sourced kraft paper packaging. These findings support Gray's (2010) argument that sustainability reporting helps businesses recognize the economic impact of their environmental behavior.

3. Transformation of Local Business Practices

The transformation of economic behavior is the most significant outcome of this activity. Changes are evident not only in production processes but also in mindsets and business strategies. Businesses are beginning to see that efficiency and sustainability can go hand in hand. For example, craft businesses are utilizing bamboo and rattan waste to create new, high-value products, while culinary businesses are implementing reused packaging systems for loyal customers.

This transformation demonstrates the emergence of a collective awareness of the value of the circular economy. Through mentoring activities, MSMEs learn that every type of waste can become a new resource if managed innovatively. This also opens up new business opportunities based on waste utilization, ultimately expanding employment opportunities in the village.

4. Social and Economic Impact of Activities

This community service activity has had a strong social impact. Residents of Lateg Village, who previously worked individually, have now formed collaborative business groups. Three new groups were formed following the training: the Lateg Eco-Packaging group, the Organic Waste Processing group, and the Digital Village Product Promotion group. This synergy demonstrates that educational activities can foster new social networks oriented toward shared goals.

Economically, businesses implementing green marketing strategies and sustainability recording systems are beginning to show increased productivity. Based on two months of monitoring, the average increase in turnover is 12–18%. Some businesses have even succeeded in expanding their market beyond their sub-district through social media and green product bazaars. This impact reinforces Porter's (1990) theory that innovation and adaptation to sustainable values can create long-term competitive advantage.

5. Field Challenges and Learning

Despite visible successes, several challenges remain. Limited access to environmentally friendly raw materials, low digital literacy, and the perception that sustainable practices increase costs are still prevalent in the field. Therefore, community service activities need to be accompanied by institutional support from local governments and microfinance institutions to assist with initial funding.

Furthermore, a key learning from this activity is that changing people's economic behavior requires a cultural approach. In the context of Lateg Village, success is measured not only by increased revenue but also by changes in attitudes and collective awareness of green values. Approaches based on local wisdom—such as mutual cooperation and the use of local natural resources—are supporting factors that accelerate the acceptance of innovation.

6. Strengthening the Sustainable Business Ecosystem

This activity plays a role in building the foundation of a sustainable business ecosystem at the village level. The village government has begun following up on plans to establish a "Lateg Village Green MSME Forum" to serve as a platform for learning, promotion, and collaboration. Furthermore, the village's young generation, with high digital literacy, plays a crucial role in helping create promotional content and online marketing.

The synergy between senior business owners and village youth creates a two-way skills transfer: traditional production experience is combined with modern digital technology. This serves as a model for village economic regeneration that not only preserves local traditions but also opens up new opportunities in the digital age. Thus, this community service activity emphasizes the importance of a cross-generational approach in strengthening a community-based green economy.

7. Linkages to Regional Development and SDGs

The impact of this activity is not only local but also supports Lamongan Regency's development agenda, which emphasizes the development of a creative and environmentally friendly economy. The green MSME initiative in Lateg Village can serve as a replicable example of good practice for other villages in the Lamongan region. This activity also aligns with the Sustainable Development Goals (SDGs), specifically point 8 on Decent Work and Economic Growth, point 12 on Responsible Consumption and Production, and point 17 on Partnership for the Goals.

By integrating sustainability values into village economic activities, this service has successfully bridged the gap between macro sustainable development policies and the micro needs of rural communities.

8. Implications of Service and Opportunities for Sustainability

Field findings indicate that the capacity-building-based mentoring model implemented in Lateg Village has significant potential for sustainable

development. Going forward, this activity can be continued through the establishment of the Lateg Village Green MSME Innovation Center as an independent training and consulting center. This center can collaborate with universities, the Cooperatives and MSMEs Office, and microfinance institutions to expand access to technology and markets.

Furthermore, the development of "Green Product Branding in Lamongan" can be a collective strategy to strengthen regional competitiveness. This branding not only increases product value but also strengthens Lamongan Regency's image as a region committed to a green economy and resilient to climate change.

9. Socio-Cultural Dimensions and Economic Regeneration

The socio-cultural aspect is a key driver of this initiative's success. Local values such as togetherness, social responsibility, and respect for nature form a strong foundation for building a green economy in the village. This community service also fosters new economic regeneration through the involvement of young people who are more digitally literate and open to innovation. The combination of local wisdom and modern technology is a hallmark of Lateg Village's economic transformation.

Furthermore, this activity demonstrates that rural economic change is inseparable from social change. The greater the community's participation, the stronger the sense of ownership of the program. This factor ensures the sustainability of the community service results, even after the program officially ends.

CONCLUSION

A community service activity themed "Implementation of Green Marketing and Sustainability Accounting in Strengthening the Competitiveness of Sustainability-Oriented MSMEs" in Lateg Village, Lamongan Regency, has significantly contributed to increasing the capacity of MSMEs to understand and apply sustainable business principles. This program has successfully shifted the perspective of business actors from merely focusing on short-term profits to becoming more concerned with environmental sustainability, resource efficiency, and social responsibility.

The implementation of green marketing has proven to be an effective way to instill sustainability values in MSMEs. Through promotional strategies that emphasize a green image and environmental ethics, businesses can increase product appeal without drastically altering their production cost structure. Furthermore, sustainability accounting introduces a new way for MSMEs to assess the financial and non-financial impacts of their business activities, including environmental expenditures and social contributions.

The integration of these two approaches has had a dual impact: increased economic efficiency and strengthened consumer trust. MSMEs have

begun adopting more responsible production practices, using environmentally friendly packaging, and emphasizing local values in their brand identities. Furthermore, this initiative has fostered new solidarity among businesses through the formation of green business groups and village-based collective marketing collaborations.

The social impact of this activity was also significant. The community demonstrated high enthusiasm for the green economy concept, and the village government followed up with institutional support through plans to establish a sustainable MSME forum. Cross-generational collaboration between senior business owners and village youth fostered innovation while ensuring the village's economic regeneration, adapting to changing times.

Overall, this activity demonstrates that an educational, participatory, and locally-based approach can be an effective strategy for driving the economic transformation of rural communities toward a more sustainable direction. The mentoring model implemented can also serve as a best practice example for other regions with similar economic characteristics.

Thus, this activity not only contributes to increasing technical knowledge and skills, but also builds collective awareness that sustainability is the main foundation for the long-term competitiveness and well-being of rural communities.

LIMITATION & FURTHER RESEARCH

This community service activity has several limitations that may affect the depth of the results and the interpretation of the findings. The relatively short implementation time meant that the mentoring and evaluation process could not be comprehensively implemented for all MSMEs, resulting in varying levels of implementation of green marketing and sustainability accounting concepts among participants. The number of business actors involved was also limited to the active MSME group in Lateg Village, so the results of the activity did not fully represent the full potential and challenges of MSMEs in Lamongan Regency. Furthermore, differences in digital literacy and accounting skills among participants also affected the effectiveness of the training materials. This activity also did not intensively involve external parties such as green cooperatives, microfinance institutions, and relevant agencies that could strengthen the sustainability of the program post-mentoring.

On the other hand, this community service program still focuses on educational approaches and behavior change, so it hasn't yet quantified its economic and environmental impacts, such as energy efficiency, waste reduction, or increased net profit following program implementation. Nevertheless, this activity has had a positive impact by fostering new awareness and fostering more environmentally responsible business behavior.

Going forward, similar community service activities should be directed at expanding the reach and deepening the results achieved. Periodic follow-up mentoring is essential to ensure green marketing and sustainability accounting practices become a sustainable business culture. Subsequent activities should be complemented by quantitative impact measurements through measurable indicators such as production cost efficiency, increased sales value, and reduced business waste. Collaboration between universities, local governments, and financial institutions also needs to be strengthened to create a supportive ecosystem that enables MSMEs to consistently implement green economy principles.

Continued community service can develop a sustainability management model that suits rural characteristics through the integration of a sustainability accounting-based digital recording system and product eco-innovation training. Furthermore, the empowerment of the village's younger generation as agents of digitalization and the environment needs to be increased so that the regeneration of business actors can occur naturally and adapt to technological developments. By expanding reach, deepening approaches, and strengthening cross-sector synergies, future community service is expected to not only increase the capacity of individual business actors but also strengthen Lateg Village's position as a model for developing a resilient, independent, and competitive MSME-based green economy at the regional and national levels.

AUTHOR CONTRIBUTION

Authors: Conceptualization and design of the activity, data collection, implementation methodology, field supervision, writing the full manuscript, analysis of the results, and final editing and layout. All authors actively contributed to every stage of the community service activity and have read and approved the final version of this paper.

Declaration of Interest

The authors declare that they have no financial conflicts of interest or personal relationships that might influence or affect the interpretation of the results reported in this manuscript. All planning, implementation, and reporting processes were conducted independently and based on objective academic principles.

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