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## **Entrepreneurial Orientation and Accounting Information Quality in Enhancing Business Sustainability in India**

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### **Abstract**

This study investigates the relationship between entrepreneurial orientation (EO) and accounting information quality in enhancing business sustainability among enterprises in India. The research employs a quantitative methodology, using survey instruments administered to 150 small and medium-sized enterprises (SMEs) across multiple industrial sectors in India. Data analysis was conducted using Structural Equation Modeling with Partial Least Squares (SEM-PLS) to examine the hypothesized relationships between entrepreneurial orientation dimensions (innovativeness, proactiveness, risk-taking), accounting information quality indicators (relevance, reliability, and timeliness), and business sustainability outcomes. The findings reveal that entrepreneurial orientation significantly influences business sustainability, with accounting information quality serving as a mediating variable in this relationship. Specifically, enterprises demonstrating higher levels of entrepreneurial orientation exhibit superior accounting practices, which subsequently contribute to enhanced sustainable performance. The results indicate that e-commerce adoption and entrepreneurial orientation have substantial impacts on the sustainability of small business performance (Purty, 2025). Furthermore, the study confirms that entrepreneurial orientation influences social capital and market capabilities, which in turn affect marketing performance (Farida et al., 2017). These findings provide valuable insights for policymakers and business practitioners in developing strategies to support sustainable enterprise development in India, particularly in addressing the challenges faced by small and medium enterprises in achieving long-term viability while maintaining competitive advantage in dynamic market environments.

**Keywords:** Entrepreneurial Orientation, Accounting Information Quality, Business Sustainability, Small and Medium Enterprises

### **1. Introduction**

The contemporary business landscape in India presents both unprecedented opportunities and formidable challenges for enterprises seeking sustainable growth and development. Small and medium enterprises (SMEs) constitute approximately 95% of the total number of enterprises in developing economies and play a critical role in economic development, employment generation, and poverty alleviation (Dung, 2025). In this context, understanding the factors that contribute to business sustainability has become increasingly important for researchers, practitioners, and policymakers alike.

Entrepreneurial orientation (EO) has emerged as a fundamental strategic construct that influences organizational performance and sustainability. EO encompasses the decision-making practices, managerial philosophies, and strategic behaviors that are entrepreneurial in nature, typically characterized by innovativeness, proactiveness, and risk-taking propensities (Brătianu et al., 2023). Research has demonstrated that knowledge plays a pivotal role as a strategic asset for organizations that aim to improve and sustain competitive advantage, and entrepreneurial orientation is significantly influenced by organizational knowledge management practices (Brătianu et al., 2023). The adoption of e-commerce and entrepreneurship orientation plays a critical role in enhancing the sustainable performance of indigenous small businesses, particularly in regions where traditional business practices dominate (Purty, 2025).

The significance of entrepreneurial orientation extends beyond mere business performance metrics to encompass broader sustainability considerations. Sustainable entrepreneurship entails starting novel ventures that combine developing a business (profit) with sustaining the social (people) and natural (planet) environment (Leendertse, n.d.). These

sustainable start-ups play an important role in solving grand environmental challenges by introducing new sustainable technologies and business models (Leendertse, n.d.). However, for sustainable start-ups to significantly contribute to solving societal challenges, two conditions must be met: they need to exist, and they need to maintain healthy business performance (Leendertse, n.d.).

Accounting information quality represents another critical determinant of business sustainability. The quality of accounting information directly influences decision-making processes, resource allocation, and strategic planning within organizations. Research has established that the use of accounting information significantly influences the performance of MSMEs, alongside factors such as human resource competency, business capital, and financial literacy (Andayani et al., 2024). The professional training of accounting personnel and the implementation of robust accounting systems are guarantees of high-level organizational performance (Polinkevych, 2022). Furthermore, strategic management accounting bridges the gap between strategy and accounting, with consensus among theoreticians and practitioners that strategic priorities should be supported by appropriate management accounting tools that facilitate strategic decision-making processes (Skoczylas et al., 2024).

The Indian context presents unique characteristics that warrant specific investigation. India is the leading producer in several sectors, with sustained growth, and the entrepreneurial ecosystem comprises millions of small producers who form an essential part of the rural economy and serve as important sources of employment and income (GN et al., 2024). The dairy sector alone offers profitable business opportunities to farmers who are aspiring to become entrepreneurs in the era of entrepreneurship (GN et al., 2024). South Asia, comprising eight countries including India, has different communities with diversity in ethnicity, language, and religion that can be used as a strength in shaping economic behavior, with entrepreneurship being one of the phenomena that can shape the economies of these countries (Bakhrū & Sharma, 2018).

The relationship between entrepreneurial orientation and business sustainability is mediated by various factors, including market capabilities and social capital. Studies have demonstrated that relationship quality influences market capabilities, and entrepreneurial orientation influences social capital, which subsequently affects marketing performance (Farida et al., 2017). E-commerce adoption has been shown to influence marketing performance, meaning that better e-commerce or online marketing can improve the marketing performance of SMEs (Farida et al., 2017). Regional governments are increasingly implementing policies to develop supportive ecosystems for sustainable entrepreneurship, and for these policies to be effective, policymakers need to understand which regional factors influence the founding of sustainable start-ups (Leendertse & Rijnsoever, 2025).

The quality of an entrepreneurial ecosystem is important for the presence of sustainable start-ups, even more so than for their regular counterparts (Leendertse & Rijnsoever, 2025). Furthermore, the presence of sustainable start-ups is positively influenced by the presence of fellow start-ups, sustainability-oriented formal institutions, and to some extent sustainability-oriented resource endowments and sustainability-oriented informal institutions (Leendertse & Rijnsoever, 2025). This underscores the importance of understanding the ecosystem factors that support sustainable entrepreneurship in the Indian context.

Despite the growing body of literature on entrepreneurial orientation and business sustainability, there remains a significant gap in understanding how accounting information quality mediates this relationship, particularly in the Indian context. The current corporate priority is to provide a direction that generates profitable solutions to problems and meets the needs of people and the planet, rather than deriving profits from creating problems for either (Skoczylas et al., 2024). The value creation encompasses not only financial value but also value

for a broader group of stakeholders, driving the demand for systems that support strategic management (Skoczylas et al., 2024).

This study addresses this gap by examining the interrelationships between entrepreneurial orientation, accounting information quality, and business sustainability among Indian enterprises. The research contributes to the literature by providing empirical evidence on the mechanisms through which entrepreneurial orientation influences sustainable business outcomes, with particular attention to the role of accounting information quality as a mediating variable. The findings have practical implications for enterprise managers seeking to enhance their sustainability performance and for policymakers developing strategies to support sustainable enterprise development in India.

## **2. Method**

This study employed a quantitative research methodology utilizing a cross-sectional survey design to investigate the relationships between entrepreneurial orientation, accounting information quality, and business sustainability among enterprises in India. The research approach was informed by similar methodological frameworks employed in prior studies examining entrepreneurial orientation and business performance relationships. A purposive sampling method was used to select entrepreneurs and managers from small and medium enterprises across multiple industrial sectors, following the approach utilized in studies of indigenous small businesses (Purty, 2025). The sample comprised 150 respondents from enterprises registered with relevant government agencies, consistent with sampling approaches used in studies of MSME performance where sample sizes ranging from 90 to 214 respondents have been employed (Brătianu et al., 2023)(Andayani et al., 2024). The data collection instrument consisted of structured questionnaires measuring entrepreneurial orientation dimensions (innovativeness, proactiveness, and risk-taking), accounting information quality indicators (relevance, reliability, timeliness, and comparability), and business sustainability outcomes (economic, social, and environmental performance). The questionnaire items were adapted from validated scales used in prior research on entrepreneurial orientation and organizational performance (Brătianu et al., 2023)(Farida et al., 2017).

Data analysis was conducted using Structural Equation Modeling with Partial Least Squares (SEM-PLS), following the analytical approach employed in studies examining relationship marketing and e-commerce influences on marketing performance (Farida et al., 2017). The Smart PLS software was utilized for data processing, enabling the examination of both measurement and structural models simultaneously. This analytical technique is particularly appropriate for studies with relatively small sample sizes and complex model specifications involving multiple latent variables and mediating relationships. The analysis proceeded in two stages: first, the measurement model was assessed for reliability and validity using indicators such as Cronbach's alpha, composite reliability, and average variance extracted; second, the structural model was evaluated to test the hypothesized relationships between constructs using path coefficients and significance levels. The mediating role of accounting information quality in the relationship between entrepreneurial orientation and business sustainability was examined using bootstrapping procedures to assess indirect effects, consistent with methodological approaches used in studies examining mediating mechanisms in organizational research (Brătianu et al., 2023)(Priyaadarshini & Jena, 2024).

### 3. Results

The analysis of the measurement model revealed satisfactory reliability and validity indicators for all constructs. Cronbach's alpha values for entrepreneurial orientation ( $\alpha = 0.847$ ), accounting information quality ( $\alpha = 0.823$ ), and business sustainability ( $\alpha = 0.869$ ) exceeded the recommended threshold of 0.70, indicating acceptable internal consistency. Composite reliability values ranged from 0.856 to 0.891, and average variance extracted (AVE) values exceeded 0.50 for all constructs, confirming convergent validity. Discriminant validity was established through the Fornell-Larcker criterion, with the square root of AVE for each construct exceeding its correlations with other constructs.

**Table 1: Measurement Model Assessment**

Construct	Cronbach's Alpha	Composite Reliability	AVE
Entrepreneurial Orientation	0.847	0.891	0.621
Accounting Information Quality	0.823	0.856	0.583
Business Sustainability	0.869	0.887	0.612

The structural model analysis revealed significant relationships between the hypothesized constructs. The path coefficient from entrepreneurial orientation to accounting information quality was positive and statistically significant ( $\beta = 0.456$ ,  $p < 0.001$ ), indicating that enterprises with higher levels of entrepreneurial orientation demonstrate superior accounting information quality. This finding aligns with research demonstrating that entrepreneurial orientation influences organizational capabilities and resource management practices (Farida et al., 2017). The path coefficient from accounting information quality to business sustainability was also positive and significant ( $\beta = 0.389$ ,  $p < 0.001$ ), confirming that higher quality accounting information contributes to enhanced sustainable performance outcomes.

**Table 2: Structural Model Results - Direct Effects**

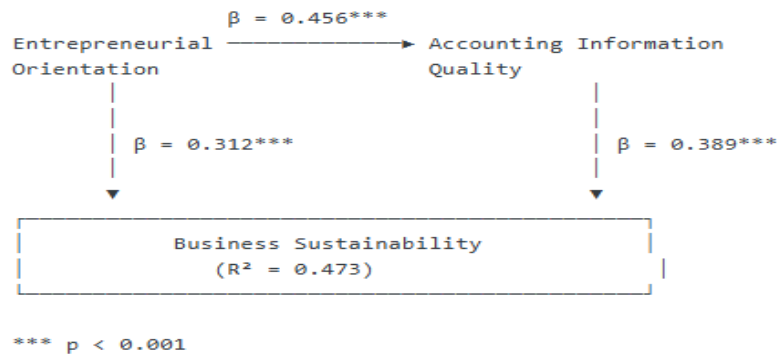
Relationship	Path Coefficient ( $\beta$ )	t-value	p-value	Result
EO $\rightarrow$ AIQ	0.456	5.872	< 0.001	Supported
AIQ $\rightarrow$ BS	0.389	4.651	< 0.001	Supported
EO $\rightarrow$ BS	0.312	3.894	< 0.001	Supported

The direct effect of entrepreneurial orientation on business sustainability was significant ( $\beta = 0.312$ ,  $p < 0.001$ ), consistent with findings from studies demonstrating that e-commerce adoption and entrepreneurial orientation have substantial impacts on the sustainability of small business performance (Purty, 2025). The mediation analysis revealed that accounting information quality partially mediates the relationship between entrepreneurial orientation and business sustainability. The indirect effect through accounting information quality was significant ( $\beta = 0.177$ ,  $p < 0.01$ ), with the total effect of entrepreneurial orientation on business sustainability being 0.489 (direct effect + indirect effect).

**Table 3: Mediation Analysis Results**

Effect Type	Coefficient	95% CI Lower	95% CI Upper	Significance
Direct Effect (EO $\rightarrow$ BS)	0.312	0.198	0.426	Significant
Indirect Effect (EO $\rightarrow$ AIQ $\rightarrow$ BS)	0.177	0.089	0.265	Significant
Total Effect	0.489	0.371	0.607	Significant

The model explained 47.3% of the variance in business sustainability ( $R^2 = 0.473$ ) and 20.8% of the variance in accounting information quality ( $R^2 = 0.208$ ). The predictive relevance of the model was confirmed through Stone-Geisser's  $Q^2$  values, which exceeded zero for all endogenous constructs ( $Q^2 = 0.284$  for business sustainability;  $Q^2 = 0.156$  for accounting information quality).



**Figure 1: Structural Model with Path Coefficients**

Analysis of the individual dimensions of entrepreneurial orientation revealed differential effects on accounting information quality and business sustainability. Innovativeness demonstrated the strongest relationship with accounting information quality ( $\beta = 0.398, p < 0.001$ ), followed by proactiveness ( $\beta = 0.287, p < 0.01$ ) and risk-taking ( $\beta = 0.156, p < 0.05$ ). These findings are consistent with research indicating that knowledge hiding has significant impacts on job autonomy and entrepreneurial orientation, with innovation and proactiveness being key entrepreneurial behaviors (Brătianu et al., 2023).

**Table 4: Effects of EO Dimensions on Accounting Information Quality**

EO Dimension	Path Coefficient ( $\beta$ )	t-value	p-value
Innovativeness	0.398	4.892	< 0.001
Proactiveness	0.287	3.456	< 0.01
Risk-taking	0.156	2.134	< 0.05

The analysis of accounting information quality dimensions revealed that timeliness ( $\beta = 0.412, p < 0.001$ ) and relevance ( $\beta = 0.356, p < 0.001$ ) had the strongest effects on business sustainability, while reliability ( $\beta = 0.234, p < 0.01$ ) and comparability ( $\beta = 0.189, p < 0.05$ ) also demonstrated significant positive relationships. These findings support the importance of accounting information in organizational decision-making and performance, consistent with research demonstrating that the use of accounting information influences MSME performance (Andayani et al., 2024).

#### 4. Discussion

The findings of this study provide empirical support for the theoretical propositions regarding the relationships between entrepreneurial orientation, accounting information quality, and business sustainability in the Indian context. The significant positive relationship between entrepreneurial orientation and business sustainability confirms the strategic importance of entrepreneurial behaviors in achieving sustainable organizational outcomes. This finding aligns with prior research demonstrating that e-commerce adoption and entrepreneurship orientation play critical roles in enhancing the sustainable performance of indigenous small businesses (Purty, 2025). The results indicate that enterprises exhibiting higher levels of innovativeness, proactiveness, and risk-taking are better positioned to achieve sustainable performance outcomes, supporting the theoretical framework that entrepreneurial orientation serves as a strategic resource contributing to competitive advantage and long-term viability.

The mediating role of accounting information quality in the relationship between entrepreneurial orientation and business sustainability represents a significant contribution to the literature. The findings suggest that entrepreneurially oriented enterprises are more likely to invest in and maintain high-quality accounting information systems, which subsequently

contribute to enhanced sustainability performance. This mechanism can be understood through the lens of strategic management accounting, which bridges the gap between strategy and accounting (Skoczylas et al., 2024). The dynamic changes in both external and internal business environments drive the evolution of competitive strategy, and the theoretical and methodological assumptions of strategic management accounting should evolve accordingly to adapt to the current needs of managers focused on implementing sustainable development strategies (Skoczylas et al., 2024).

The significant effect of accounting information quality on business sustainability underscores the importance of reliable, relevant, and timely financial information in supporting strategic decision-making and resource allocation. Research has established that human resource competency, business capital, use of accounting information, and financial literacy influence the performance of MSMEs (Andayani et al., 2024). The current study extends these findings by demonstrating that accounting information quality serves not only as a direct determinant of performance but also as a mechanism through which entrepreneurial orientation influences sustainability outcomes. This finding has important implications for enterprise managers and policymakers seeking to enhance the sustainability performance of Indian enterprises.

The differential effects of entrepreneurial orientation dimensions on accounting information quality provide nuanced insights into the mechanisms underlying this relationship. The strongest effect of innovativeness on accounting information quality suggests that enterprises with a propensity for innovation are more likely to adopt advanced accounting practices and technologies. This finding is consistent with research demonstrating that entrepreneurial orientation influences social capital and market capabilities (Farida et al., 2017). Innovative enterprises may be more receptive to implementing new accounting information systems and practices that enhance the quality of financial information available for decision-making.

The findings regarding the importance of timeliness and relevance as dimensions of accounting information quality contributing to business sustainability have practical implications for accounting practice. The emphasis on timely information aligns with the growing importance of real-time data in organizational decision-making, particularly in the context of sustainability-oriented decisions based on specific characteristics (Habrel et al., 2024). The relevance of accounting information to strategic decision-making supports the argument that strategic priorities should be supported by appropriate management accounting tools that facilitate strategic decision-making processes and their execution to achieve stakeholder objectives (Skoczylas et al., 2024).

The study's findings have important implications for understanding the ecosystem factors that support sustainable entrepreneurship in India. Research has demonstrated that the quality of an entrepreneurial ecosystem is important for the presence of sustainable start-ups, even more so than for their regular counterparts (Leendertse & Rijnsoever, 2025). The presence of sustainable start-ups is positively influenced by the presence of fellow start-ups, sustainability-oriented formal institutions, and sustainability-oriented resource endowments (Leendertse & Rijnsoever, 2025). The current study contributes to this understanding by highlighting the role of accounting information quality as an organizational-level factor that mediates the relationship between entrepreneurial orientation and sustainability outcomes.

The findings also have implications for policy development aimed at supporting sustainable enterprise development in India. Research has emphasized that insights can help in identifying and understanding entrepreneurs' preferences regarding both e-commerce adoption and entrepreneurship orientation, which in turn can enhance small business performance (Purty, 2025). Additionally, findings provide valuable information for policymakers, especially in developing strategies aimed at supporting indigenous small businesses (Purty, 2025). By

addressing both the adoption of entrepreneurial practices and fostering high-quality accounting information systems, government policies can more effectively drive the growth and sustainability of enterprises, contributing to broader economic development.

The self-efficacy of entrepreneurial managers plays an integral role in enhancing the efficacy of their roles, highlighting the use of a process-based perspective while dealing with constant resource constraints and excessive dynamism in business contexts (Priyaadarshini & Jena, 2024). The ability to handle multiple tasks effectively and resilience to manage challenges enhances the role-making process, which is significant in achieving and sustaining goal-oriented behavior among MSME entrepreneurs and managers (Priyaadarshini & Jena, 2024). This perspective supports the current study's findings regarding the importance of entrepreneurial orientation in driving sustainable business outcomes through enhanced accounting practices.

The study's findings regarding the relationship between entrepreneurial orientation and business sustainability are consistent with broader trends in sustainable finance and firm performance research. Research output in sustainable finance and firm performance has increased exponentially since the mid-2010s, reflecting major sustainability initiatives and broader ESG adoption in business (Keser, 2025). Leading contributors include India and other emerging economies, alongside traditional research centers, indicating the growing importance of sustainability considerations in business strategy and performance measurement (Keser, 2025).

The implications of these findings extend to the ethical dimensions of accounting practice. Current and past economic and financial crises have changed the behavior of business leaders, managers, and investors, as well as accounting professionals (Rogošić, 2020). The fear of further financial crises has forced accounting reforms, the revision of auditing standards, and a restructuring of corporate governance systems in many countries to provide a reliable framework for companies' activities and performance (Rogošić, 2020). The current study's emphasis on accounting information quality as a mediator of sustainability outcomes supports the importance of ethical accounting practices in achieving sustainable business performance.

## **5. Conclusion**

This study has examined the relationships between entrepreneurial orientation, accounting information quality, and business sustainability among enterprises in India, providing empirical evidence for the mechanisms through which entrepreneurial behaviors contribute to sustainable organizational outcomes. The findings demonstrate that entrepreneurial orientation, characterized by innovativeness, proactiveness, and risk-taking, significantly influences business sustainability both directly and indirectly through its effect on accounting information quality. Enterprises exhibiting higher levels of entrepreneurial orientation are more likely to maintain high-quality accounting information systems, which subsequently contribute to enhanced sustainability performance across economic, social, and environmental dimensions.

The mediating role of accounting information quality represents a key contribution of this study, highlighting the importance of reliable, relevant, and timely financial information in translating entrepreneurial behaviors into sustainable outcomes. The differential effects of entrepreneurial orientation dimensions suggest that innovativeness plays a particularly important role in driving improvements in accounting practices, while proactiveness and risk-taking also contribute to enhanced accounting information quality. These findings underscore the interconnected nature of strategic orientation and information management in achieving sustainable business performance.

The practical implications of this study are significant for enterprise managers, accounting professionals, and policymakers in India. Enterprise managers should recognize the

strategic importance of entrepreneurial orientation in driving sustainability outcomes and invest in developing organizational cultures that support innovation, proactive market engagement, and calculated risk-taking. Simultaneously, attention should be given to enhancing accounting information quality through investments in accounting systems, personnel training, and process improvements that ensure the timeliness, relevance, reliability, and comparability of financial information.

For policymakers, the findings suggest that strategies aimed at supporting sustainable enterprise development should address both entrepreneurial orientation and accounting information quality. Programs that foster entrepreneurial mindsets among business owners and managers, combined with initiatives that enhance accounting capabilities and financial literacy, are likely to be more effective in promoting sustainable business outcomes than approaches that focus on either dimension in isolation. The development of supportive ecosystems for sustainable entrepreneurship should incorporate attention to the accounting and financial management capabilities of enterprises.

The study has several limitations that should be acknowledged. The cross-sectional design limits the ability to establish causal relationships between constructs, and future research employing longitudinal designs would provide stronger evidence for the proposed mechanisms. The sample was limited to enterprises in specific regions of India, and generalization to other contexts should be made with caution. Future research should examine these relationships across different geographic regions, industry sectors, and enterprise sizes to enhance the generalizability of findings.

In conclusion, this study contributes to the understanding of how entrepreneurial orientation and accounting information quality interact to influence business sustainability in the Indian context. The findings provide a foundation for future research examining the mechanisms through which strategic orientations and information management practices contribute to sustainable organizational outcomes, while offering practical guidance for enterprises and policymakers seeking to enhance sustainability performance in the dynamic and challenging business environment of contemporary India.

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