

Digital Management and Sustainable Business Performance: Integrating Artificial Intelligence, Human Capital, Accounting Intelligence, and Market Capability

Jaenuddin ^{1*}

¹ Universitas Ibnu Sina Batam, Indonesia

* Correspondence: jaenuddin@uis.ac.id

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ABSTRACT

Digital management has emerged as a strategic organizational capability for improving business performance and adapting to technological, organizational, and market changes. This study aims to synthesize contemporary literature on the role of digital management in supporting sustainable business performance through the integration of Artificial Intelligence, human capital, accounting intelligence, and market capability. A qualitative Systematic Literature Review (SLR) was conducted by examining relevant scientific literature on digital transformation and sustainable business performance. The literature was identified through academic databases and selected based on relevance to the research objectives, publication quality, and thematic alignment. The findings indicate that Artificial Intelligence enhances analytical capabilities and managerial decision-making, while human capital determines an organization's ability to adopt and utilize digital technologies effectively. Accounting intelligence provides timely, accurate, and relevant information to support managerial decisions, whereas market capability enables enterprises to identify customer needs, respond to market changes, and maintain competitiveness. The synthesis highlights that digital management extends beyond technological adoption and requires the integration of skilled human resources, organizational capabilities, effective information systems, and strong market orientation. This study concludes that integrating these four dimensions provides a strategic foundation for improving sustainable business performance, strengthening organizational resilience, and enhancing the long-term adaptability of enterprises. These insights contribute to understanding



how digital management can support sustainable organizational development in an increasingly dynamic business environment.

Keywords: *digital management; Artificial Intelligence; human capital; accounting intelligence; market capability; sustainable business performance.*

1. Introduction

Digitalization has significantly changed the way enterprises manage resources, conduct business activities, and create value. The rapid development of digital technologies has encouraged organizations to move beyond conventional management practices toward more integrated and data-driven approaches. Digital transformation can improve organizational performance by strengthening operational processes, innovation capabilities, and the ability of enterprises to respond to changes in the external environment. For small and medium enterprises (SMEs), digitalization is particularly important because it provides opportunities to improve competitiveness and support sustainable business development despite limitations in resources and organizational capacity [3], [4].

Artificial Intelligence (AI) has emerged as one of the most influential technologies in contemporary digital management. AI enables enterprises to process large amounts of information, identify patterns, automate routine activities, and support managerial decision-making. The adoption of AI by SMEs has been associated with opportunities to improve business performance and support sustainable outcomes. However, the benefits of AI adoption are influenced by technological readiness, organizational conditions, and the external environment, indicating that technology alone is insufficient to ensure sustainable business performance [1].

The effectiveness of digital management is also closely related to human capital. Digital technologies require employees who possess appropriate knowledge, skills, adaptability, and the ability to utilize technological resources effectively. Human capital can strengthen organizational capabilities by enabling enterprises to respond to technological changes and manage strategic resources more effectively. Research on SMEs indicates that competent human capital contributes to sustainable performance, particularly when organizations operate in dynamic and uncertain environments [2]. Therefore, the development of human capital represents an important organizational foundation for successful digital management.

Another important dimension is accounting intelligence, which refers to the use of digital technologies and intelligent accounting systems to produce and utilize accounting information for managerial purposes. The digitalization of accounting systems can improve information quality, reduce operational costs, and support managerial decision-making [5].



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The development of AI in accounting also creates opportunities to improve the processing and analysis of financial information, allowing managers to obtain more relevant information for decision-making [6], [7]. Consequently, accounting intelligence can function as an important information capability that connects digital technologies with organizational decision-making and business performance.

In addition to internal capabilities, sustainable business performance depends on an enterprise's ability to understand and respond to market conditions. Market capability helps organizations identify customer needs, develop appropriate market strategies, maintain customer relationships, and respond to competitive changes. Digital marketing capabilities have been found to contribute to SME performance, particularly when enterprises are able to adapt their digital resources to changing environmental conditions [9], [10]. Marketing capabilities can therefore complement digital management by transforming technological resources and market information into competitive value.

The relationship between digital management and sustainable business performance becomes stronger when technological, human, accounting, and market capabilities are considered as interconnected dimensions. Digital transformation can improve organizational performance through enhanced operational efficiency, innovation, market responsiveness, and environmental adaptation [3], [12], [13]. At the same time, the successful utilization of digital technologies depends on organizational resources and capabilities, including human capital, digital leadership, information systems, and innovation capabilities [2], [4], [15]. This indicates that sustainable performance should not be viewed merely as the outcome of technology adoption but as the result of how enterprises integrate digital resources with organizational and market capabilities.

Previous studies have generally examined these relationships from relatively separate perspectives. Some studies focus on AI adoption and sustainable business performance [1], while others emphasize human capital and organizational performance [2]. Research on accounting has concentrated on digital accounting systems, accounting information quality, and decision-making [5], [8]. Meanwhile, studies concerning market capability have largely examined digital marketing and marketing performance [9], [11]. Although these studies provide valuable insights, the literature remains fragmented because Artificial Intelligence, human capital, accounting intelligence, and market capability are often examined independently rather than as interconnected components of digital management.

This fragmentation creates an opportunity to develop a more integrated understanding of how digital management contributes to sustainable business performance. Enterprises do not utilize AI independently from their employees, accounting systems, or market activities. Instead, AI requires competent human capital, accounting intelligence provides information



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for data-driven decisions, and market capability enables organizations to translate digital resources into customer and competitive value. Therefore, examining these dimensions together may provide a more integrated understanding of how digital management is associated with sustainable business performance.

The novelty of this study lies in integrating four complementary perspectives—Artificial Intelligence, human capital, accounting intelligence, and market capability—within a single systematic literature review of digital management and sustainable business performance. Rather than examining digitalization solely as a technological phenomenon, this study positions digital management as an integrated organizational capability involving technology, people, information, and market responsiveness. Accordingly, this study aims to synthesize contemporary literature on how Artificial Intelligence, human capital, accounting intelligence, and market capability contribute to sustainable business performance and to identify potential directions for future research on integrated digital management.

2. Materials and Method

This study employs a qualitative *Systematic Literature Review* (SLR) to examine the relationship between digital management and sustainable business performance through the integration of Artificial Intelligence, human capital, accounting intelligence, and market capability. The SLR approach was selected because it enables the systematic identification, evaluation, and synthesis of findings from previous studies, allowing the researchers to develop a comprehensive understanding of the research topic based on existing scientific evidence.

The literature search was conducted using several academic databases and scientific information sources, including Scopus, Web of Science, ScienceDirect, SpringerLink, Taylor & Francis Online, Wiley Online Library, Emerald Insight, Google Scholar, and SINTA. The search process used combinations of keywords such as *digital management*, *digital transformation*, *Artificial Intelligence*, *AI adoption*, *human capital*, *accounting intelligence*, *digital accounting*, *accounting information systems*, *market capability*, *marketing capability*, and *sustainable business performance*. Boolean operators such as “AND” and “OR” were applied to obtain literature that was relevant to the research objectives.

The literature selection process was based on predetermined inclusion and exclusion criteria. The inclusion criteria consisted of peer-reviewed journal articles that discuss digital management, Artificial Intelligence, human capital, accounting intelligence, market capability, or sustainable business performance; articles published primarily during the 2021–2025 period; articles written in English or Indonesian; and studies that provide



sufficient information regarding their research objectives, methods, and findings. Foundational studies published outside the main publication period were considered when they provided important theoretical or conceptual contributions. Articles were excluded when they were duplicates, unrelated to business or organizational performance, focused exclusively on technical aspects of technology without managerial relevance, or did not provide sufficient methodological information.

Following the identification and screening process, 15 relevant articles were selected as the primary literature for analysis. The selected studies represent different perspectives related to digital management and sustainable business performance, including AI adoption, digital transformation, human capital, accounting digitalization, accounting information systems, digital marketing, and market capability. For each selected article, information was extracted concerning the author and publication year, research objective, research method, research setting, digital technology or capability examined, organizational or business sector, and principal findings.

The data analysis was conducted using qualitative thematic content analysis. The findings of the selected studies were systematically compared and grouped according to the main themes of the research. Four major analytical dimensions were established, namely Artificial Intelligence, human capital, accounting intelligence, and market capability. The analysis subsequently examined the relationship between these dimensions and sustainable business performance by identifying recurring findings, similarities, differences, and complementary mechanisms across the selected literature.

The final stage involved synthesizing the findings across the four dimensions to develop an integrated perspective of digital management. The synthesis focused on how technological capability, human capability, accounting information capability, and market capability interact in supporting operational efficiency, decision-making, innovation, competitiveness, adaptability, and sustainable business performance. This process also enabled the identification of research gaps and potential directions for future studies, particularly concerning the integration of technological and organizational capabilities in achieving long-term business sustainability.

3. Result

The reviewed studies consistently indicate that digital management functions as an organizational capability for improving sustainable business performance. The literature shows that the contribution of digital management is not generated by technology adoption alone, but through the interaction between technological resources, human capabilities, accounting information, and market-oriented capabilities. Based on the thematic analysis of



the selected studies, four major dimensions were identified: Artificial Intelligence, human capital, accounting intelligence, and market capability.

Artificial Intelligence in Digital Management

Artificial Intelligence has increasingly become an important component of digital management because it enables enterprises to process information, automate activities, and support managerial decision-making. Badghish and Soomro found that AI adoption among SMEs can contribute to sustainable business performance, although its effectiveness is influenced by technological, organizational, and environmental conditions [1]. This finding indicates that AI can provide strategic value when enterprises possess sufficient readiness and organizational capability to integrate the technology into their business processes.

The literature also demonstrates that AI has an important role in accounting and financial decision-making. AI-based accounting systems can improve the processing of accounting information and support the quality of managerial decisions [6]. Similarly, AI applications in finance and accounting provide opportunities to utilize alternative data and analytical capabilities to support financial analysis and decision-making [7]. However, the use of AI also creates ethical and professional considerations, particularly concerning decision-making, accountability, and the appropriate role of human judgment in accounting and auditing [8]. Therefore, AI should be positioned as a managerial support capability rather than a complete replacement for human decision-making.

Human Capital and Digital Capability

Human capital represents an essential organizational component in the implementation of digital management. The availability of digital technologies does not automatically produce better business performance if employees do not possess the knowledge, skills, and adaptability required to utilize them. Demonstrated that competent human capital contributes to sustainable SME performance, particularly when combined with strategic flexibility in a turbulent business environment [2].

The reviewed literature further indicates that digital transformation requires organizations to develop capabilities that allow employees and managers to adapt to technological changes. Digital transformation can improve organizational performance when enterprises are able to combine technological resources with organizational capabilities and appropriate strategic orientations [3], [4]. Thus, human capital functions as an enabling factor that determines whether digital technologies can be transformed into organizational value.



Accounting Intelligence and Decision-Making

Accounting intelligence is characterized by the increasing digitalization and intelligent use of accounting information systems. Digital accounting systems can improve the availability and quality of information required by managers for planning, monitoring, and decision-making. Ratmono et al. found that digitalization in management accounting systems contributes to improved information quality, cost reduction, and managerial decision-making among SMEs [5].

The literature also shows that AI and digital technologies can expand the role of accounting information beyond conventional recording and reporting activities. Intelligent accounting systems can support faster information processing and provide analytical inputs for managerial decisions [6], [7]. However, the effectiveness of accounting intelligence remains dependent on the quality of the underlying information, system integration, and the ability of users to interpret and utilize the information appropriately. This suggests that accounting intelligence represents both a technological and organizational capability.

Market Capability and Sustainable Business Performance

Market capability enables enterprises to transform digital resources into market-oriented value. The reviewed studies indicate that digital marketing and marketing capabilities can strengthen an enterprise's ability to reach customers, understand market needs, respond to environmental changes, and improve business performance. Found that marketing capabilities and digital marketing contribute to improving the marketing performance of SMEs [9]. Similarly, showed that digital marketing capability is associated with SME performance and that environmental dynamism influences the relationship between digital marketing capability and performance [10].

Marketing capability is also associated with broader competitive and financial outcomes. Highlighted the relationship between marketing capabilities and financial performance among SMEs, with customer relationship management playing an important moderating role [11]. In addition, digital transformation has been associated with improvements in market and ESG performance among Chinese SMEs [13]. These findings demonstrate that market capability enables enterprises to convert digital information, customer insights, and digital channels into competitive and sustainable business outcomes.



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Integration of Artificial Intelligence, Human Capital, Accounting Intelligence, and Market Capability

The thematic analysis indicates that Artificial Intelligence, human capital, accounting intelligence, and market capability should not be viewed as independent capabilities. Instead, The four dimensions can be conceptualized as interconnected components of digital management. AI provides technological and analytical capabilities, while human capital provides the knowledge and skills required to utilize those technologies. Accounting intelligence supplies relevant information for internal decision-making, whereas market capability enables enterprises to interpret external market conditions and transform organizational resources into customer and competitive value.

Digital transformation research supports this integrated perspective by showing that sustainable performance depends on the interaction between technology, organizational resources, and environmental adaptation [3], [12], [14]. Digital leadership and innovation capabilities can further strengthen the relationship between digital technologies and sustainable SME performance [15]. Therefore, the effectiveness of digital management depends on the organization's ability to integrate technological and non-technological resources rather than simply increasing technology adoption.

Digital Management and Sustainable Business Performance

The overall findings demonstrate that digital management can support sustainable business performance through several interconnected mechanisms. First, digital technologies and AI can improve operational efficiency and analytical capabilities. Second, human capital enables enterprises to adopt, manage, and continuously develop digital resources. Third, accounting intelligence strengthens information quality and managerial decision-making. Fourth, market capability improves customer responsiveness, competitiveness, and the ability to adapt to changing market conditions.

The reviewed studies further indicate that sustainable performance is influenced by organizational readiness and the external environment. Digital transformation can contribute to sustainable competitive performance when technological investments are supported by appropriate organizational capabilities and strategic adaptation [12], [14]. Digital orientation, innovation capabilities, and leadership also influence how enterprises convert digital resources into sustainable outcomes [4], [15]. Consequently, digital management should be understood as an integrated strategic capability that connects technology, people, information, and markets to support long-term business performance.

Overall, the results reveal that the four dimensions reinforce one another. Artificial Intelligence provides advanced technological and analytical capabilities, human capital



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ensures effective technology utilization, accounting intelligence supports evidence-based managerial decisions, and market capability connects internal digital resources with external market opportunities. Their integration provides a more holistic perspective on how digital management can contribute to sustainable business performance than considering each dimension independently.

4. Discussion

The findings of this systematic literature review demonstrate that digital management plays an increasingly important role in supporting sustainable business performance. The reviewed literature indicates that business sustainability is not determined by the adoption of digital technologies alone, but by the organization's ability to integrate technological resources with human, accounting, and market capabilities. This finding reinforces the view that digital transformation should be treated as a strategic organizational process rather than merely an investment in technology [3], [4].

Artificial Intelligence represents an important technological capability within digital management. AI enables enterprises to process large amounts of information, automate activities, identify patterns, and support managerial decisions. Badghish and Soomro demonstrated that AI adoption can contribute to sustainable business performance among SMEs, although the benefits depend on technological readiness, organizational characteristics, and environmental conditions [1]. This suggests that enterprises need appropriate organizational structures and capabilities to obtain strategic value from AI. The findings are also consistent with research highlighting the opportunities and challenges associated with applying AI to accounting and financial decision-making [7], [8].

The role of human capital is particularly important because digital transformation requires employees who can adapt to technological changes and utilize digital resources effectively. Competent human capital can strengthen an organization's ability to respond to environmental uncertainty and implement strategic changes [2]. Therefore, investments in digital technologies should be accompanied by investments in employee knowledge, skills, learning, and adaptability. Without adequate human capabilities, sophisticated digital technologies may be less likely to generate the expected improvements in business performance.

The findings concerning accounting intelligence show that digitalization has expanded the strategic role of accounting information. Digital accounting systems can improve information quality, reduce costs, and support managerial decision-making [5]. The integration of AI and other digital technologies can further enhance the ability of accounting systems to process and analyze information [6], [7]. However, accounting intelligence should



not be understood solely as technological automation. The quality of decisions remains dependent on the reliability of information and the ability of managers and accounting professionals to interpret analytical outputs appropriately.

Market capability represents another important component of digital management. Enterprises require the ability to identify customer needs, respond to market changes, develop relationships with customers, and utilize digital channels effectively. Previous studies indicate that digital marketing and marketing capabilities can improve SME performance and competitiveness [9], [11]. Digital transformation can also contribute to improved market and ESG performance, demonstrating that market-oriented digital capabilities can generate both economic and broader sustainability outcomes [13].

An important implication of the findings is that the four dimensions examined in this study are mutually reinforcing. AI provides analytical and technological capabilities, human capital enables organizations to utilize those capabilities, accounting intelligence provides information for internal decision-making, and market capability connects organizational resources with external market opportunities. The integration of these dimensions allows enterprises to move from isolated digital initiatives toward a more comprehensive digital management system.

This integrated perspective is consistent with previous research showing that digital transformation and sustainable performance are influenced by organizational capabilities, digital orientation, leadership, and environmental adaptation [4], [12], [15]. Digital technologies may provide new opportunities, but their contribution to sustainable performance depends on how effectively organizations align technology with internal capabilities and external conditions. Consequently, digital management should be viewed as a capability-building process rather than a one-time technological adoption.

The findings also suggest that sustainable business performance has multiple dimensions. Digital management can improve operational efficiency and financial performance while simultaneously supporting innovation, competitiveness, adaptability, and ESG-related outcomes. This broader perspective is important because business sustainability requires enterprises to maintain performance over time while responding to technological, economic, social, and environmental changes.

From a managerial perspective, enterprises should develop digital strategies that integrate technological investment with human capital development, intelligent accounting systems, and market capabilities. Managers should ensure that employees receive adequate digital competencies, accounting information systems are integrated with decision-making processes, and digital technologies are directed toward customer and market needs. Such



integration can reduce the risk of fragmented digitalization and increase the likelihood that digital investments generate sustainable organizational value.

Overall, this study contributes to the existing literature by connecting four dimensions that have frequently been examined separately. Rather than viewing Artificial Intelligence, human capital, accounting intelligence, and market capability as independent determinants, the findings position them as complementary components of digital management. This integrated perspective provides a broader explanation of how enterprises can transform digital resources into sustainable business performance.

5. Conclusions

Based on the findings of the systematic literature review, digital management represents an important strategic capability for improving sustainable business performance. The integration of Artificial Intelligence, human capital, accounting intelligence, and market capability enables enterprises to strengthen decision-making, improve operational efficiency, enhance organizational adaptability, and respond more effectively to market dynamics.

Artificial Intelligence contributes through data processing, automation, analytical capabilities, and decision support [1], [7]. Human capital provides the knowledge, skills, and adaptability required to utilize digital technologies effectively [2]. Accounting intelligence strengthens the quality and availability of information for managerial decision-making through digital and intelligent accounting systems [5], [6]. Meanwhile, market capability enables enterprises to identify customer needs, respond to market changes, strengthen competitiveness, and convert digital resources into market value [9]–[11].

The findings further demonstrate that these four dimensions should be integrated rather than implemented independently. The combination of technological capability, competent human capital, reliable accounting information, and market responsiveness creates a stronger foundation for sustainable business performance. Therefore, digital management should be understood as an integrated organizational capability that connects technology, people, information, and markets.

Limitations and Suggestions

This study has several limitations. First, the analysis relies exclusively on secondary literature, meaning that the findings do not directly represent the experiences of enterprises in a specific country, industry, or organizational size. Second, the selected studies vary in research methods, geographical settings, organizational characteristics, and definitions of digital management and sustainable performance. These differences may contribute to variations in the findings across studies. Third, the literature concerning Artificial



Intelligence, human capital, accounting intelligence, and market capability remains relatively fragmented, which limits the development of fully integrated empirical models.

Future research should conduct empirical and longitudinal studies to examine how these four capabilities interact over time and influence different dimensions of sustainable business performance. Comparative studies across industries and countries are also needed to identify differences in digital readiness and organizational adaptation. Future research may further examine the roles of digital leadership, employee digital literacy, organizational readiness, data governance, cybersecurity, innovation capability, and environmental dynamism in strengthening the relationship between digital management and sustainable performance.

From a managerial perspective, enterprises should avoid treating digital transformation as a purely technological investment. Digital strategies should be accompanied by human capital development, integrated accounting information systems, and market-oriented capabilities. Policymakers can also support sustainable digitalization by improving digital infrastructure, expanding access to digital technologies, and strengthening digital skills development, particularly for SMEs. Through these efforts, digital management can become a more effective foundation for long-term business resilience, competitiveness, and sustainability.

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