Digital Sustainability Accounting in Ice Cream Operations: ESG Disclosure Evidence from Paletas Wey

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Abstract

This study examines digital sustainability accounting practices at Paletas Wey, a Bali-based artisanal ice cream business, by analyzing ESG (Environmental, Social, and Governance) disclosures embedded in the company's digital content. Using a descriptive qualitative approach, secondary data were collected from Instagram Reels, Facebook Reels, the company's official website, and online news articles. The analysis reveals that Paletas Wey communicates sustainability activities across environmental, social, and governance dimensions through digital platforms without reference to any formal sustainability reporting framework. Environmental disclosures include the sourcing of fresh fruit ingredients from local farmers, tumbler-use campaigns, waste reduction efforts, and participation in environmental conservation programs through collaboration with PPLH Bali. Social disclosures encompass support for local farming communities and public environmental awareness campaigns, while governance-related communication is reflected in healthy product labeling and eco-friendly branding delivered through visual storytelling on social media. Mapped against GRI standards, these disclosures correspond substantively to GRI 204 (Procurement Practices), GRI 306 (Waste), GRI 308 (Supplier Environmental Assessment), and GRI 417 (Marketing and Labeling), though they remain informal, unsystematic, and aligned with any structured reporting requirement. These findings indicate that Paletas Wey's digital platforms function as de facto ESG disclosure mechanisms through which the company constructs sustainability legitimacy among consumers and local communities suggesting that small-scale food and beverage businesses can engage in substantive ESG communication outside formal reporting structures, with social media serving as the primary institutional space for such disclosure.

Keywords: Digital Sustainability Accounting, ESG Disclosure, Social Media Sustainability, GRI Standards, Paletas Wey.

Introduction

Discussions on sustainability accounting have long been dominated by organizations with formal reporting systems, dedicated teams, and resources to produce non-financial reports. This focus is understandable, given the increased scrutiny large companies face from regulators, investors, and financial markets. However, it also limits the scope of research to reporting practices that are now highly institutionalized. Small and medium-sized enterprises (SMEs) often operate outside these formal frameworks, even though many of them make decisions with environmental and social implications. Their sustainability practices are generally integrated into their daily operations and communicated through regular channels, rather than through separate sustainability reports.

Companies in the agribusiness sector offer relevant case studies for examining this issue. Sustainability in this sector can be realized through supplier selection, raw material quality, packaging practices, waste management, product information, and relationships with local suppliers. These activities may be relatively small in scale, but they are close to consumers and directly linked to public expectations regarding health, waste reduction, and responsible consumption. Therefore, for small businesses, the question is not only whether a formal sustainability report exists, but also whether sustainability information is communicated in a way that allows it to be observed and evaluated by stakeholders.

Paletas Wey, an artisanal ice cream business in Bali, represents a suitable case for this discussion. The company communicates its use of fresh fruit sourced from local farmers, promotes the use of reusable tumblers, refers to waste reduction practices, and documents environmental collaboration with PPLH Bali. These messages appear across social media, the company website, and online media coverage. Although the information is not arranged in the format of a formal ESG or sustainability report, it contains non-financial information that can be interpreted through sustainability accounting concepts.

The Balinese context also strengthens the relevance of the case. Bali's economy is closely connected with tourism, local food systems, cultural identity, and environmental quality. At the same time, the island faces persistent challenges related to plastic waste, pressure on natural resources, and the sustainability of local supply chains. Businesses operating in this environment are increasingly expected to demonstrate sensitivity to ecological and community concerns. As a result, communication about local ingredients, responsible packaging, and environmental participation can contribute to public trust and business legitimacy.

Prior studies on sustainability accounting and ESG disclosure have largely focused on formal reporting practices undertaken by listed companies or larger organizations. This leaves an empirical gap concerning how smaller enterprises communicate sustainability when they do not have the obligation, capacity, or infrastructure to adopt comprehensive reporting frameworks. Digital media may partly fill this gap because it enables SMEs to publish information continuously, visually, and directly to consumers. However, digital communication is rarely treated as accounting-related disclosure, even when it contains information about environmental and social impacts.

Based on these observations, this study examines Paletas Wey's digital communications as an empirical framework for informal ESG disclosure. This analysis does not assume full compliance with the GRI Standards; rather, it investigates whether the company's digital information aligns with sustainability themes generally recognized in ESG reporting. The study addresses three questions: First, how are Paletas Wey's sustainability practices presented across various digital channels? Second, what ESG dimensions emerge from this content, and how can they be interpreted in light of relevant themes from the GRI framework? Third, how do digital platforms contribute to stakeholder engagement and corporate legitimacy in the absence of a formal sustainability report?

The purpose of this study is to deepen our understanding of digital sustainability reporting in the context of SMEs. Specifically, this article analyzes the sustainability practices communicated by Paletas Wey, links the disclosed information to specific GRI themes, and explains how digital platforms function as informal channels for accountability. Thus, this article contributes to the literature on sustainability accounting by demonstrating that non-financial information in SMEs can also be generated through practical communication routines, rather than solely through formal reporting documents.

Literature Review

Stakeholder Theory

Stakeholder theory offers a useful framework for examining the reasons why companies disclose information. Freeman (1984) explains that companies interact with various groups—including customers, employees, suppliers, the community, regulatory bodies, and other parties affected by the organization's activities. Consequently, corporate responsibility is not limited to owners or shareholders alone; it also encompasses the organization's ability to recognize and respond to the expectations of those who shape its operational activities or are affected by their consequences.

In the field of sustainability accounting, stakeholder theory helps explain the relevance of information regarding ESG (environmental, social, and governance) criteria. Information concerning environmental and social aspects enables stakeholders to assess whether a company manages its resources responsibly, treats the community fairly, and communicates transparently about its products. For small businesses in the food sector, stakeholder expectations may include the use of local ingredients, product safety, waste reduction, the use of responsible packaging, and tangible contributions to the community. Although these expectations do not necessarily translate into pressure from financial markets, they nonetheless influence trust, reputation, and consumer acceptance.

In the case of Paletas Wey, relevant stakeholders include consumers, local farmers, environmental partners, employees, and the surrounding community. Disseminating information digitally allows stakeholders to observe the consistency between the company's sustainability commitments and its operational practices. When information regarding local fruit sourcing, the use of reusable containers, and environmental collaborations is publicly available, stakeholders can judge whether the company aligns its brand identity with responsible business practices.

Legitimacy Theory

Legitimacy theory explains how organizations seek to gain social recognition by aligning their activities with the norms and values of the societies in which they operate. Suchman (1995) defines legitimacy as a generalized perception that an organization's actions are desirable or appropriate within a socially constructed system of values and beliefs. This perspective is particularly relevant to sustainability communication, as environmental and social responsibilities have become an integral part of the broader expectations placed on companies.

Deegan (2002) argues that the disclosure of social and environmental information can serve to gain, maintain, or restore legitimacy. Such disclosures enable organizations to demonstrate that their activities align with public expectations. For small businesses, legitimacy may depend less on formal reports than on how customers and the public perceive the credibility, responsibility, and consistency of the company's communication. Consequently, digital platforms can serve as vital spaces for establishing this legitimacy by allowing companies to communicate directly with their audiences.

In the case of Paletas Wey, legitimacy is shaped by the company's ability to present itself as an environmentally conscious and locally connected food business. Messages about fresh local ingredients, reduced plastic use, environmental collaboration, and transparent product communication help construct an image of responsibility. The credibility of this image depends on whether the messages refer to identifiable practices rather than abstract claims.

Sustainability Accounting and ESG Disclosure

Sustainable development accounting expands the scope of conventional accounting by incorporating environmental and social information into an organization's measurement and reporting processes. Schaltegger and Burritt (2010) define sustainable development accounting as a means to support decision-making and communication regarding the long-term impacts of corporate activities. Consequently, this approach differs from traditional accounting, which focuses primarily on financial performance and short-term economic results.

ESG disclosure can be viewed as a form of communication falling under the umbrella of sustainable development accounting. The environmental dimension typically encompasses aspects such as waste management, resource efficiency, emissions, environmental preservation, and supplier practices. The social dimension concerns employees, communities, customers, and the creation of social value. The governance dimension covers transparency, accountability, ethical conduct, and responsible communication. In practice, these dimensions are often integrated into annual reports, sustainability reports, or integrated reports, or presented in accordance with standardized reporting frameworks.

SMEs face different conditions from large firms. They may engage in sustainability practices but lack formal data systems, reporting staff, and regulatory incentives to prepare comprehensive sustainability reports. As a result, sustainability disclosure in SMEs is often informal, narrative, and dispersed. This condition should not automatically be interpreted as the absence of sustainability accounting. Instead, it suggests that sustainability accounting may take a different form, particularly when disclosure is embedded in operational communication.

Digital Media as a Sustainability Disclosure Space

Digital media have transformed the way organizations present non-financial information. Websites, social media, short videos, captions, and online news allow companies to communicate quickly and repeatedly about their practices. These channels are particularly relevant for SMEs that deal directly with consumers, as they link corporate communication to the audiences who make purchasing decisions and shape public opinion.

In the context of sustainability communication, digital media make it possible to highlight local sourcing practices, document collaborations with environmental organizations, explain product features, and encourage consumer participation in waste reduction. Although such information may not meet the procedural requirements of formal ESG reports, it can nonetheless play a role in accountability by making sustainability practices visible to the public. The analytical challenge lies in distinguishing routine promotional material from posts containing substantive information regarding environmental, social, or governance (ESG) aspects. This article positions digital media as a disclosure space rather than merely a marketing channel. The focus is on the sustainability-related content conveyed through digital communication and its relationship with stakeholder expectations, legitimacy, and recognized ESG themes.

Conceptual Framework The conceptual framework of this study integrates stakeholder theory and legitimacy theory. Stakeholder theory explains the need to communicate sustainability-related information to consumers, suppliers, the community, and environmental partners. Legitimacy theory explains how such communication enables companies to demonstrate their alignment with societal expectations regarding responsible business practices. This framework posits that sustainability accounting within SMEs originates in operational practices. Procurement, production, packaging, environmental collaboration, and product communication generate sustainability-related information. Digital platforms then make this information visible to stakeholders. Thus, the disclosure of ESG information is interpreted as a tangible representation of sustainability practices, while digital media serve as a channel for establishing accountability and legitimacy.

Method

This study employs a qualitative approach based on an exploratory case study. This approach is appropriate because the research aims to understand how sustainability practices are interpreted, communicated, and linked to ESG disclosures within the context of a specific organization. Rather than quantitatively measuring sustainability performance, the study examines the meaning and presentation of these practices in Paletas Wey's digital communications.

Paletas Wey was selected as a case study of an SME that communicates sustainability values without publishing formal reports on the subject. The company serves as an interesting research subject because its sustainability messages are disseminated through publicly accessible channels and address topics common to the food and beverage industry such as local sourcing, waste reduction, the use of reusable packaging, and environmentally focused collaborations.

This study utilizes both primary and secondary data. Primary data were collected through semi-structured interviews with key informants specifically stakeholders involved in the company's ownership, operations, and marketing. These interviews explored the concept of corporate sustainability, associated operational practices, the motivations behind communicating such practices, and the role of digital platforms in showcasing corporate values. The semi-structured interview method was selected because it allows the researcher to follow a set of core questions while simultaneously providing informants the opportunity to share contextual details (Hasiah et al., 2025).

To examine Paletas Wey's sustainability focused activities, secondary data were collected from various digital sources, including the official website, social media content, product communications, online news articles, and public documentation. These materials were analyzed to identify aspects related to local farmers, raw material sourcing, production waste, reusable containers (cups), environmental partnerships, product labeling, and environmentally oriented brand communication. The data were evaluated using thematic analysis. In the first stage, interview notes and digital documents were read repeatedly to identify recurring sustainability related themes.

The second stage involved grouping these themes into Environmental, Social, and Governance (ESG) categories. In the third stage, the identified ESG themes were compared against selected GRI topics specifically GRI Standards 204, 306, 308, and 417. Finally, the concluding stage focused on interpreting the analysis results using stakeholder theory and legitimacy theory to explain the communication and accountability functions associated with digital information disclosure.

Data validity was reinforced through source triangulation. Information from interviews was compared with digital documentation and public communication materials to ensure that interpretations did not rely on a single data source. The analysis process was also meticulously documented to ensure transparency in the development of themes and interpretations (Susanto & Jailani, 2023).

Results and Discussion

Digital Sustainability Accounting in Ice Cream Operations

The research findings indicate that Paletas Wey does not conduct sustainability reporting through traditional reporting processes. Instead, sustainability information is conveyed through the company's communication of specific operational practices through digital channels. Its website, social media posts, and online media coverage inform stakeholders about raw material procurement, waste reduction initiatives, environmental engagement, and product value.

This pattern suggests that sustainability reporting in SMEs is more likely to occur through practical communication rather than through formal reporting cycles. In this case, reporting is not limited to numerical measurements. It also includes identifying and communicating business practices with environmental and social impacts. Digital content serves as a medium for illustrating these impacts.

This case also illustrates a specific form of legitimacy building. Paletas Wey communicates sustainability in a way that aligns with broader public expectations in Bali, particularly regarding local products, plastic waste reduction, and responsible environmental practices. The company does not rely on audited sustainability indicators. Instead, it seeks to build credibility through repeated public communication about easily verifiable practices.

This finding broadens our understanding of sustainability reporting in small businesses. The absence of a formal sustainability report does not necessarily mean the absence of sustainability information. In the case of Paletas Wey, although the disclosure is fragmented, it is still traceable. Stakeholders can access the information through their daily digital interactions with the brand.

Sustainability Practices Embedded in Operations

The sustainability practices identified in this case are connected with the company's core operations. They are not presented as isolated philanthropic activities. Instead, they relate to how ingredients are sourced, how production is managed, how consumers are invited to reduce waste, how environmental collaboration is communicated, and how products are represented to the public. This operational embeddedness is important because it indicates that sustainability is linked to business processes rather than treated only as external image-building.

The first practice concerns local fruit procurement. Paletas Wey communicates that its products use fresh fruit obtained from local farmers rather than relying solely on imported concentrates. This practice has environmental and social relevance. Environmentally, local sourcing can reduce dependency on long supply chains and imported materials. Socially, it connects the company with local agricultural actors and supports economic participation within the surrounding community. In relation to the GRI framework, the practice is substantively connected with GRI 204 on procurement practices and GRI 308 on supplier environmental assessment.

The second practice concerns production waste awareness. The company communicates efforts to use fresh ingredients efficiently and reduce avoidable waste during production. The disclosure remains qualitative because it does not yet provide numerical indicators such as waste volume, reduction rates, or disposal methods. Nevertheless, the presence of waste-related communication indicates managerial attention to resource efficiency. This theme corresponds with the general concern of GRI 306 on waste, although the company would need more systematic measurement to approach formal reporting quality.

The third practice is the reusable tumbler campaign. This campaign extends sustainability beyond the internal activities of the firm by involving consumers in reducing single-use packaging. The campaign is relevant because packaging waste is a visible sustainability issue in food and beverage consumption. From a stakeholder perspective, the campaign responds to consumer concern about plastic waste while also encouraging consumers to participate in the company's environmental message.

The fourth practice concerns environmental collaboration with PPLH Bali. This collaboration gives Paletas Wey's sustainability communication a broader ecological dimension because it links the company with environmental education and conservation activity. The partnership also strengthens legitimacy because sustainability claims are associated with an identifiable environmental institution. This makes the disclosure more credible than a general statement of environmental concern.

The fifth practice concerns product communication and branding. Paletas Wey presents messages about fresh ingredients, natural products, health-oriented labelling, and eco-friendly identity across digital channels. In the SME context, this can be interpreted as a governance-related practice because it involves transparency in product representation and consistency between branding and communicated values. The theme is related to GRI 417 on marketing and labelling.

ESG Disclosure as the Digital Representation of Sustainability Practices

The operational practices described above are represented through digital communication and can be organized into the environmental, social, and governance dimensions of ESG. In this study, ESG disclosure is not treated as the origin of sustainability practice. Rather, it is interpreted as the digital representation of activities already embedded in the business model.

Environmental disclosure is the most prominent dimension. It appears in messages about local fruit sourcing, waste reduction, reusable tumblers, and participation in environmental conservation. These disclosures communicate concern for resource use and ecological impact. They also help consumers associate the product with responsible consumption, which is particularly relevant in Bali's tourism-oriented market.

Social disclosure is visible through the company's relationship with local farmers and its participation in environmental awareness communication. The use of local suppliers creates social value because it links business activity with community economic participation. The social dimension is therefore not limited to charity; it appears through supply-chain relationships and public education.

Governance-related disclosure is less formal but still identifiable. It appears through product transparency, health-oriented labelling, and consistent eco-friendly messaging. For SMEs, governance should not be interpreted only through board structures or investor disclosures. In consumer-facing businesses, responsible communication and truthful product representation are important elements of accountability.

Mapping Digital Sustainability Disclosure to the GRI Framework

Paletas Wey does not state that it applies the GRI Standards. Therefore, the following mapping should not be read as evidence of full GRI compliance. It is an interpretive mapping that identifies where the company's digital disclosures correspond with recognized sustainability topics. The purpose is to show that informal digital communication can contain information that is analytically comparable with formal ESG themes.

Table 1. Interpretive mapping of Paletas Wey digital sustainability disclosure to selected GRI topics

Sustainability information disclosed	ESG interpretation	Related GRI topic	Analytical meaning
Use of fresh fruit from local farmers	Environmental and social	GRI 204	Showcasing procurement options that support local suppliers and reduce reliance on the supply chain.
Preference for responsible supplier relationships	Environmental	GRI 308	Demonstrates concern for environmental responsibilities associated with suppliers, even if formal supplier assessments have not been documented.
Production waste reduction efforts	Environmental	GRI 306	Reflects efforts to prevent waste and resource efficiency in production activities.
Reusable tumbler campaign	Environmental and social	GRI 306	Extends waste reduction to consumer participation and responsible consumption.
Environmental collaboration with PPLH Bali	Environmental and social	GRI 308	Strengthens the credibility of sustainability communication through partnership with an environmental actor.
Support for local farming communities	Social	GRI 204	Connects procurement activity with community-level economic participation.
Healthy product labelling and eco-friendly brand communication	Governance	GRI 417	Relates to transparent marketing, product information, and responsible communication.

Interpretation of the Mapping

Mapping interpretation This mapping demonstrates that Paletas Wey's digital communications encompass several themes linked to ESG criteria and align with topics established by the GRI. Local sourcing is associated with supplier and community engagement. Waste reduction and the use of reusable cups fall under the categories of waste prevention and responsible consumption. Environmental collaboration relates to environmental responsibility involving suppliers and partners, while product communication concerns marketing transparency and labeling. However, the mapping also highlights limitations in current information disclosure. Information is not presented using consistent indicators, reporting periods, quantitative metrics, or formal targets. For instance, waste reduction is communicated as a practice, yet the actual volume of waste prevented is not disclosed. Local sourcing is presented as a value, but no data regarding supplier spending or the proportion of local purchases is provided. These limitations indicate that, although the company possesses a strong sustainability narrative, it has not yet implemented a structured sustainability accounting system. This distinction is important to note. While informal digital communication can indeed foster transparency and legitimacy, it cannot fully replace formal sustainability reporting. Such communication can serve as an initial accountability mechanism for SMEs, particularly when implementing formal reporting is not yet feasible. Ultimately, however, the quality of disclosed information would be enhanced if reinforced by simple indicators, adequate documentation, and periodic summaries.

Digital Platforms as Informal Sustainability Reporting Mechanisms

The study's key finding is that digital platforms serve as an informal mechanism for sustainability reporting for Paletas Wey. The company's sustainability information is disseminated through posts, captions, website copy, product information, and press releases, rather than being compiled in a single annual report. This form of communication is flexible and accessible, but also fragmented.

The flexibility of digital platforms is advantageous for SMEs because it allows them to communicate sustainability information without the costs and complexity of formal reports. Stakeholders can encounter sustainability messages as part of their everyday interactions with the brand. Companies can also update information more frequently than through annual reports. For small businesses that rely on customer trust, this speed can be strategically valuable.

At the same time, fragmented communication presents challenges regarding accountability. Stakeholders may struggle to assess sustainability, progress, or performance because the information is scattered across various channels. The lack of standardized indicators also makes comparisons with other companies difficult. Therefore, digital disclosure should be seen as a starting point for sustainability reporting, not a complete replacement for systematic reporting.

From a stakeholder theory perspective, digital disclosure supports Paletas Wey in communicating with consumers, local farmers, environmental partners, and the wider public. From a legitimacy theory perspective, such disclosures help companies demonstrate their alignment with societal expectations regarding responsible food production and environmental awareness. This case thus illustrates how stakeholder engagement and legitimacy can be built through everyday digital communication.

Practical Implications

The findings have practical implications for SMEs in the food and beverage sector. First, small businesses can begin sustainability accounting by identifying the environmental and social implications of routine operations. Procurement, packaging, waste, supplier relationships, and product communication are practical entry points. Second, digital media can be used as an initial disclosure channel, provided that sustainability claims are specific and connected with actual practices. Third, SMEs should gradually move from scattered communication to a simple disclosure structure.

For Paletas Wey, a practical next step would be to prepare a concise annual sustainability note. The note does not need to replicate the complexity of a listed company's sustainability report. It could summarize local sourcing practices, waste reduction activities, reusable tumbler participation, environmental partnerships, and product communication principles. Adding simple indicators, such as the number of local supplier relationships, frequency of environmental activities, or waste-reduction initiatives, would strengthen the credibility of the disclosure.

Conclusion

This study concludes that Paletas Wey demonstrates a form of digital sustainability accounting in which sustainability-related information is generated from daily operations and communicated through digital platforms. The company does not issue a formal sustainability report, yet its website, social media materials, product communication, and online news coverage contain ESG-related information that is visible to stakeholders.

The most important finding is that sustainability practices at Paletas Wey are embedded in operational decisions. Local fruit procurement, waste-conscious production, reusable tumbler promotion, environmental collaboration with PPLH Bali, support for local farmers, and transparent product communication collectively form the basis of the company's sustainability disclosure. These practices correspond with environmental, social, and governance dimensions and can be interpreted in relation to selected GRI topics, particularly GRI 204, GRI 306, GRI 308, and GRI 417.

The study contributes to sustainability accounting literature by showing that SMEs may practice accountability through informal digital disclosure even when formal reporting frameworks are not adopted. Digital platforms provide accessible channels through which small businesses can communicate sustainability values, respond to stakeholder expectations, and construct organizational legitimacy. Nevertheless, the case also shows that informal disclosure has limitations. The information remains dispersed, largely qualitative, and not supported by systematic indicators.

Future development should focus on making the disclosure more structured without eliminating the flexibility that makes digital communication useful for SMEs. Paletas Wey could strengthen its sustainability communication by preparing a simple periodic disclosure that consolidates environmental, social, and governance practices. Future research may compare similar SMEs in the food and beverage sector to examine whether digital sustainability accounting is a broader pattern or a context-specific practice.

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