

Assessing Profitability and Sustainability of Digital Businesses

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Abstract— This study examined the relationship of profitability and sustainability in digital businesses in Bogo City. The rapid shift from traditional social storefronts to online platforms has transformed business settings, generating new potential for expansion and innovation while posing challenges to maintaining profitability and sustainability. The purpose of this study is to determine whether profitability must come before sustainability or if both may coexist. Descriptive research will collect and synthesize data on the business profile, profitability, and sustainability of digital firms. This study utilized a self-created survey questionnaire for gathering information about the respondents' profiles, which was distributed via their active social media networks or Google Forms, and a pilot test was carried out to guarantee the questionnaire's reliability. A purposive sample method was used to provide detailed insights into these companies' methods, difficulties, and solutions. Profitability and sustainability studies yield connected conclusions. It indicated that indicators of profitability improve the company's sustainability. Although business demographics (business length and character) do not have a substantial impact on company profitability and sustainability, the two variables in this study are statistically related. In conclusion, this study looks at the changing dynamics of business operations in Bogo City, Cebu, as local businesses apply digital strategies in response to technological advancements and consumer expectations

Keywords— Sustainability, Profitability, Financial Performance, Environment, Economic Viability, Market Share.

I. INTRODUCTION

A transition of online platforms from traditional physical stores has rapidly transformed the business landscape, opening new avenues for growth and innovation while presenting challenges in maintaining profitability and sustainability. After the COVID-19 outbreak, the situation has seen a drastic increase in this regard, considering the fact that government lockdown and interrupted physical operation led businesses to digitalization as a way to be sustainable. This trend has been mimicked in Bogo City, Cebu, wherein local business is embracing digital models to reach consumers all day long.

According to research, digitalization presents a way toward tremendous business growth. However, with that comes fierce competition, mainly because it is driven by business efforts toward meeting consumer demands as well as sustaining profitability at a lean resource base. According to Doe et al. (2023), digital business becomes a challenge because of striking a balance between profitability and sustainability.

A lot of companies have, therefore focused on short-term financial gain. However, as such scholars as Smith (2022) add, focusing on short-term gains would lead to unsustainable practices affecting both environmental health and the sustainability of the business over the long term. Therefore, increased dependence upon digital operations calls for better understanding about how profitability can coexist with sustainability without jeopardizing the future of resources and community welfare.

Theoretical Framework

This research builds on the "Triple Bottom Line Theory" framework introduced by John Elkington in the 1990s, which includes three aspects of performance: Social, Environmental, and Financial, often referred to as the 3Ps - People, Planet, and Profits. (Slaper & Hall, 2011). The TBL Theory suggests that companies should focus on three key areas: social responsibility, environmental care, and financial success. (Göran et al., 2016).

A theory of "The Relationship-To-Profit Theory" (Hinton 2021) understands "the firm" has evolved over the years. As issues related to sustainability have grown increasing importance, greater emphasis has been placed on how businesses may and should contribute to their resolution. As a result, a relatively recent body of literature has evolved in the fields of organizational and business studies, primarily addressing sustainable business. The attraction to exploitative methods generates unsustainable dynamics that force all participants to use such strategies to keep their relevance in the market. This exposes some of the fundamental contradictions and risks of a driven by profit economy. Additionally, it suggests that profit shouldn't be seen as an end in and of itself in order to achieve social-ecological sustainability.

Resourced-Based Concept. Utami & Alamanos (2023) presented the "Resource-Based View" concept, which outlines a framework for efficiently managing a firm's resources, diversification strategy, and productive prospects Penrose (2009). This theory highlights the importance of distributing resources competitively to enhance the firm's performance. presented the "Resource-Based View" concept, which outlines

a framework for efficiently managing a firm's resources, diversification strategy, and productive prospect. This theory highlights the importance of distributing resources competitively to enhance the firm's performance. Skilled personnel allow the firm to actively identify opportunities and

mitigate risks, along with aiding in the execution of strategies to enhance operational efficiency and effectiveness. The resource-based strategy promotes long-term sustainability by focusing on the creation of unique, valuable, and difficult-to-replicate resources (Penrose, 2009).

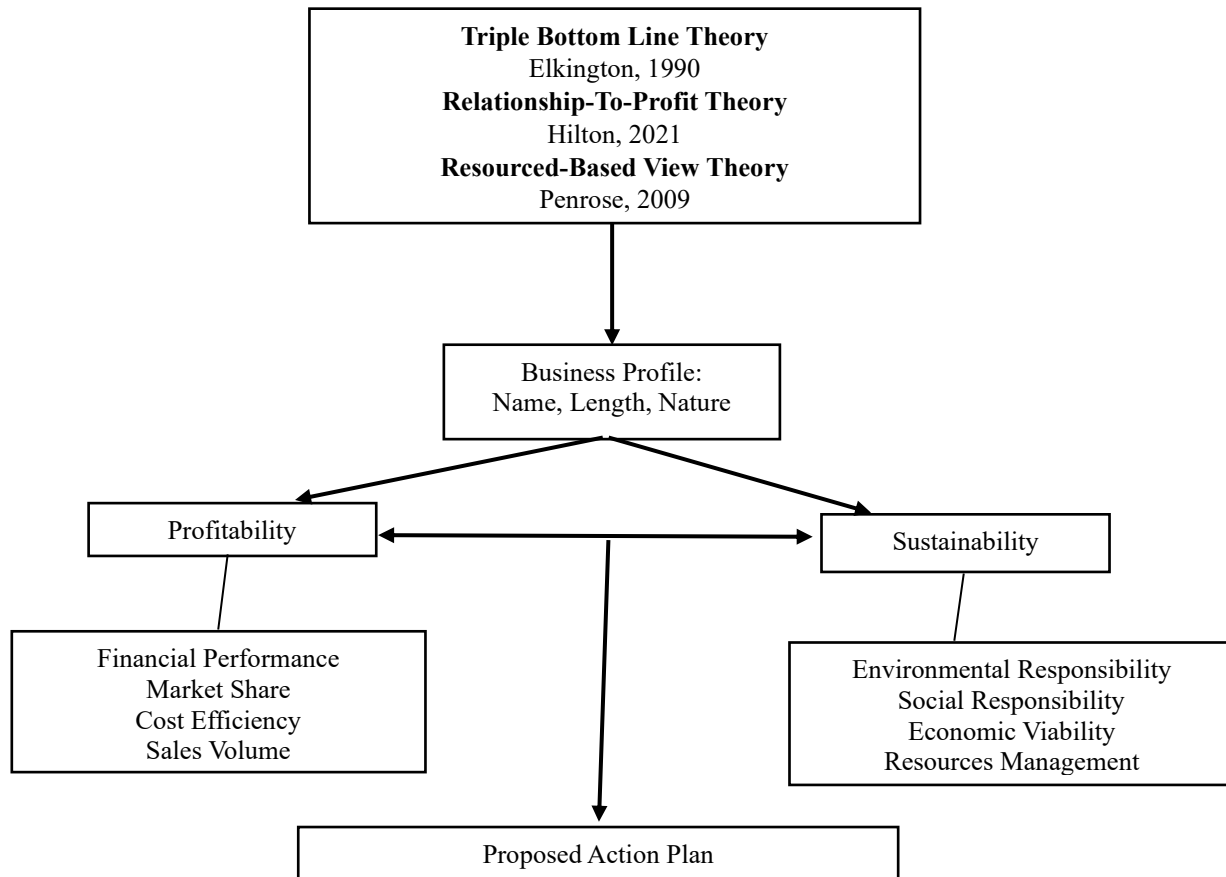


Figure 1. Schematic Diagram of the Theoretical Framework of the Study

Literature Review

Profitability is the company's ability to accommodate profit during the specified period of time. This highlights management's efficiency and effectiveness in managing the company's resources during business activities. High profitability shows that company can generate healthy profits from its business activities, while low profitability may indicate issues in operational management, high costs, or other problems in the business structure Akhmadi & Januarsari (2021). The study by Okolo et al. (2019) digital marketing campaign has a positive impact as it connects with the target market more efficiently and effectively. It enables the company to reach more customers even in widely dispersed geographical locations. Digital transformation allows the company to connect with a larger audience more effectively than before. By embracing digital transformation, businesses gain not only a competitive edge in the marketplace but also the ability to handle their marketing campaigns and sales operations online. Businesses must therefore take advantage of the opportunities presented by

digitization, since digital business transformation can enhance the company's marketing campaigns Hossain (2024).

Financial performance depends on the efficiency of sustainability strategies. Managerial and Operational, which are essential for implementing the company's strategy. Ukko et al. (2019) on the study Sustainability strategy as a moderator in the relationship between digital business strategy and financial performance provided an important discernment in the complexity of managing and operational aspects when it comes to digital business activities and its influence on the financial outcomes. Lee & Kwon (2019) the performance of the company in terms of market value is greatly and favorably influenced by its corporate social reputation. Promoting environmental greening is a forward-thinking strategy and motivator to strengthen the company's competitive edge in the rapidly evolving market of today. Similar to this, businesses with a strong social responsibility program typically enjoy a good reputation, which attracts and retains customers and improves the company's financial success Shnmelev & Gilardi (2025). Risk is negatively correlated on both sides, but sustainability has a favorable impact on reputation, which increases consumer

trust while lowering perceived risk. It is also positively correlated with price premium and intention to buy. The relationship between customer behavior and sustainability reputation is mediated by perceived risk and trust (Unal et al., 2021).

A strong company reputation is still a competitive advantage in the market; it has been acknowledged by businesses for a long time, and even by the scientific community and industry professionals. Measuring the Impact. Evaluating the effectiveness of collaborative efforts in promoting trust and transparency is essential (Tinapay et al., 2024). It is one of the most important elements in enhancing the company's financial performance as well as sustainability and development, and it has turned into a valuable asset in sustainability (Oncioiu et al. (2020). In addition to that, a positive digital reputation helps the business stand out and make an excellent first impression on its stakeholders, which benefits the organization in the short and long term. Companies that take an innovative approach while offering high-quality goods and services draw in greater numbers of customers, which boosts their bottom line. Innovation in products and services has the potential to increase efficiency and profitability and yield a greater return on investment (Tinapay & Tirol, 2021).

According to Istan et al. (2021), businesses with financial resources are more likely to be profitable since the capital structure impacts the firm's ability to expand and operate. Operational costs affect a company's financial performance; a high operational cost is connected with high profitability, whereas a decrease in operational expenses results in a lower degree of profitability for the organization. The company's working capital has an impact on its financial performance. Enhanced profitability and long-term business sustainability have resulted from efficient management of working capital. While effective working capital management boosts the company's financial performance, it does not ensure business growth (Nastiti et al. (2019). Digitalization can improve customer value in various ways by providing innovative and often superior service offerings. Moreover, digitalization assists the company in reducing operating expenses, streamlining products/services that primarily create value, rather than the digitalization itself. Nonetheless, these new offerings are not assured products and services depending entirely on digitalization, and preserving the market position could place the company in a precarious situation (Parida et al., (2019).

The relationship between sustainability and digitalization is complex, and the effects may be either beneficial or detrimental. Therefore, management should make informed decisions by understanding how digital technologies function and by planning strategically to maximize benefits. A well-developed digital strategy opens multiple opportunities for organizations by offering structured frameworks to enhance online services (Paştıu et al., 2020). In the study of Sustainable Development Goals (SDGs) practices and firms' financial performance: Managers can embed the involvement of SDGs into their regular decision-making processes, thereby enhancing the organization's credibility by establishing a natural connection between corporate sustainability performance and organizational stability (Grageda, et al., 2022).

Furthermore, management practices aligned with SDGs can lead to a competitive edge by reducing risk premiums and creating a clear standard for future practices. From the viewpoint of shareholders, the move towards achieving SDGs presents a distinctive value proposition to investors. Investors can readily adopt a focus on SDGs by supporting initiatives that utilize cleaner resources and by revealing both financial and non-financial sustainable opportunities. Improving the company's financial performance requires a good environmental performance. Keeping up a consistent environmental program makes it easier for the business to obtain cheaper operating capital, which eventually raises the company's worth.

Consequently, management practices in sustainable communities' benefit from business innovation aligned with environmental policies (Dmytrenko et al., 2023). Similarly, Corporate Social Responsibility initiatives have a significant and positive relationship with customer satisfaction, customer trust, and corporate reputation, according to the study "Islam et al., 2021, "The Impact of Corporate Social Responsibility on Customer Loyalty: The Mediating Role of Corporate Reputation, Customer Satisfaction, and Trust." "Customer loyalty and business reputation are mediated by customer satisfaction, trust, and reputation, according to the study. Thus, through its beneficial effects on how customers view and feel about the business, CSR increases customer loyalty." The business world's continuous digitization has changed how businesses function and interact with the people they serve. In an increasingly competitive economy, digital transformation is now a must, not an option (Agustian et al., 2023).

Furthermore, while digital transformation has many advantages, it also has drawbacks, including security and privacy issues and the potential for firm data to leak. Thus, HR managers need to be experts in their industry; in the age of digital transformation, professionals' abilities, values, and conduct should match their roles (Sakarina et al., 2022).

Moreover, Ying et al. (2019) asserts that financial literacy is essential for organizations to acquire resources. It does not, however, substantially strengthen the link between intellectual capital and long-term competitive success when it serves as a moderating element. The difficulty management faces in preserving long-term market competitiveness are highlighted by this finding. In addition, Yu et al. (2022) digital transformation and sustainable development are combined, chain management benefits since it promotes the operation's sustainability and safety. The goal of strategic orientation is to strengthen the company's digital transformation and boost its competitive advantage in the market by focusing on the customer. Businesses that digitize their processes can create data-driven business frameworks that are observable and implementable, fostering internal cooperation and facilitating effective decision-making that supports more sustainable and scientific corporate development.

Statement of the Problem

This study aimed to assess the profitability and sustainability of digital businesses in Bogo City, Cebu,

Philippines. The findings of the study will serve as a basis for a propose action plan.

Specifically, this study seeks to answer the following questions:

1. What is the business profile in terms of:
 - 1.1 Length of business operates; and
 - 1.2 Nature of business operates?
2. What is the Profitability Level of Digital Business in terms of:
 - 2.1 financial performance;
 - 2.2 market share;
 - 2.3 cost efficiency; and
 - 2.3 sales volume?
3. What is the Sustainability level of Digital Business in terms of:
 - 3.1 environmental responsibility;
 - 3.2 social responsibility;
 - 3.3 economic viability; and
 - 3.3 resources management?
4. What are the challenges and problems encountered by business owners?
5. Is there a significant interrelationship between and among the business profile, profitability level, and sustainability level of digital business?
6. Based on the findings, what plan of action can be proposed?

II. METHODOLOGY

The research methodologies, data acquisition procedures, and respondent details used in the study. It also highlights the methods and statistical analyses applied throughout the research

Study Design

This research utilized a descriptive-correlational design to explore the relationship between profitability and sustainability among digital businesses in Bogó City, Cebu, Philippines. Through descriptive analysis, the study detailed the business profiles including business name, length of operation, and nature of business as well as the levels of profitability and sustainability based on factors like financial performance, market share, environmental and social responsibility, and resource management. The correlational aspect examined whether there is a significant interrelationship between the business profile, profitability, and sustainability levels. By assessing these relationships, the study provided valuable insights that informed a proposed action plan for digital businesses aiming to enhance both profitability and sustainable practices.

Population of the Study

The participants in this research were digital enterprises functioning in Bogó City, Cebu. These companies were chosen because they serve as the focal point for examining the relationship between profitability and sustainability in a digital environment.

TABLE 1. *Distribution of the Respondents*

	Respondents (n)
Owner	50
Total	50

To achieve a thorough and precise representation of the digital business scene in the region, a purposive sampling method was employed. This approach facilitated the deliberate selection of digital enterprises that met specific criteria, including duration of operation, type of digital business model, and proven profitability, to ensure that the sample effectively represented a varied cross-section of Bogó City’s digital business sector. By utilizing purposive sampling, the study was able to obtain in-depth insights into the practices, challenges, and strategies of these businesses, resulting in conclusions that more accurately depicted the dynamics of the digital market in Bogó City.

Data Gathering Tools

This study utilized a researcher-made questionnaire designed to capture data relevant to the research questions, with the questionnaire structured into three main parts. The first part addresses the business profile, gathering descriptive information about each digital enterprise, including its name, length of operation, and type of business. The second part focuses on the profitability level of the business, assessing key aspects such as financial performance (10 items), market share (10 items), cost efficiency (10 items), and sales volume (10 items). The third part evaluates sustainability, items covering areas such as environmental responsibility (10 items), social responsibility (10 items), economic viability (10 items), and resource management (10 items).

To ensure the questionnaire's accuracy and reliability, a validation and pilot testing conducted prior to the main data collection. Content validation was validated with input from field experts and academics to confirm that each item accurately represented the constructs of business profile, profitability, and sustainability. Following validation, the questionnaire was piloted with a small sample of digital businesses similar to those in the actual study population. This pilot testing allowed refinement of any unclear items and ensure that the instrument measures the intended variables consistently.

Reliability Test Result. To evaluate internal consistency and reliability, Cronbach's alpha was employed to assess each domain, aiming for a minimum threshold of 0.70, which signifies acceptable reliability. The pilot testing was carried out in Tabogon Cebu City, Philippines. The values of Cronbach's alpha ranged from .801 to .928, reflecting strong internal consistency; Financial Performance (.801) and Sales Volume (.810) were the lowest but still met acceptable standards, while Economic Viability (.928) and Environmental Responsibilities (.900) demonstrated the highest reliability. These findings confirm that the instrument used for measurement is reliable.

Data Gathering Procedure

This part detailed the approaches used for gathering data and the statistical methods applied. A letter seeking permission was dispatched to every owner of a digital business.

Pre-Data Gathering. The preparations for this study were executed as preliminary requirements prior to the data collection proper. The permissions to conduct this study was obtained from the local business associations or government offices that administer commerce in Bogó City.

Actual Data Gathering. Validated questionnaires were distributed to the chosen digital businesses in Bogó City during this phase. The researcher or a trained assistant visited the business locations to conduct the questionnaire in person, or in cases where the respondent was comfortable with digital platforms, a digital survey questionnaire was utilized. The researchers diligently monitored the response rate and provided reminders to participants when needed to ensure a sufficient sample size.

Post-Data Gathering. The gathered data was securely organized, verified for completeness, and prepared for analysis through encoding. Any incomplete or inconsistent responses were assessed, and follow-up inquiries were carried out. The internal reliability of each domain within the actual sample was confirmed using Cronbach's alpha. The research questions outlined in the study were addressed through data analysis, and the findings were compiled to aid in the formulation of the suggested action plan aimed at enhancing profitability and sustainability for digital businesses in Bogó City.

Ethical Consideration

Strict confidentiality procedures were followed throughout the study, with data collected through secure methods and all identifying information de-identified to ensure anonymity. The Data Privacy Act of 2012 was fully observed, with appropriate data protection plans in place to safeguard participant information. The study also obtained a certificate of confidentiality to further protect participant data.

III. RESULTS AND DISCUSSION

The aim of this study is to assess the profitability and sustainability of digital businesses in Bogó City, Cebu, Philippines. It highlights three (1.1) business demographics, the indicators of profitability and the sustainability factors. This also aims to answer the following questions: (5) Is there a significant interrelationship between and among the business profile, profitability level, and sustainability level of digital business? (6.) Based on the findings, what plan of action can be proposed?

Business Profile

The table 2 features the business-related demographics of the respondents such as the nature of business engaged in and number of years in business.

The profile of the participants outlines the spread of digital enterprises in Bogó City, Cebu, according to their duration in operation and the type of services they provide. The majority of businesses (44%) have been around for between one and five years. This indicates a substantial proportion of relatively new businesses in the area, with 32% of them having been in operation for less than a year. In terms of the business operations, retail businesses take into account the majority (62%), which is in accordance with the growing trend of digital businesses. Reinartz et.al. (2019) retailing is crucial in every economy as it bridges the varied needs of consumers with the specific products provided by manufacturers.

Profitability Level in of Digital Businesses in terms of Financial Performance

The table displays the profitability level of digital enterprises in Bogó City, Cebu, encompassing financial performance. Based on the table above, business concur that they manage operational costs effectively (mean = 3.78) and that their pricing approaches positively impact financial performance (mean = 3.88). The return on investment (ROI) is deemed satisfactory (mean = 3.86), and respondents indicate using dependable financial forecasting techniques (mean = 3.44). Additionally, businesses regularly assess their financial performance metrics (mean = 3.68) and invest in areas that enhance profitability (mean = 3.70). Nonetheless, there are some neutral responses, particularly regarding profit margins in comparison to the sector average (mean = 3.18) and steady revenue growth in recent years (mean = 3.32).

TABLE 2. Profile of the Respondents

Profile	Frequency	Percentage
Length of Business Operation		
Less than 1 year	16	32.0
1-5 years	22	44.0
6-10 years	7	14.0
11-20 years	1	2.0
21 years or more	4	8.0
Nature of Business Operation		
Manufacturing: (e.g., production of goods, assembly)	5	10.0
Retail: (e.g., selling goods to consumers, online stores)	31	62.0
Services: (e.g., consulting, healthcare, education)	6	12.0
Technology: (e.g., software development, IT services)	3	6.0
Finance: (e.g., banking, investment, insurance)	3	6.0
Real Estate: (e.g., property management, development)	2	4.0

The findings suggest that businesses are generally profitable. The connection between digital business practices and financial performance, revealing that digitalized services enable firms to reduce operational costs and have zero marginal costs, which boosts the company's revenue (Kumar, et al. 2021).

TABLE 3. Profitability Level of Digital Business in terms of Financial Performance

Statement	Mean	Standard Deviation	Description
Our business consistently achieve is financial targets	3.52	1.05	Agree
We have seen an increase in net income over the past year	3.52	0.97	Agree
Our profit margins are higher than the industry average	3.18	0.92	Neutral
We effectively manage our operational costs.	3.78	0.95	Agree
Our pricing strategy positively impacts our financial performance	3.88	0.96	Agree
We have reliable financial forecasting methods in place	3.44	0.99	Agree
Our return on investment (ROI) is satisfactory	3.86	0.95	Agree
Our revenue growth has been steady over the past few years	3.32	1.00	Neutral
We regularly review our financial performance metrics	3.68	0.89	Agree
We invest in areas that improve our overall profitability	3.70	0.99	Agree
Overall	3.59	0.97	High

Legend: 4.21 – 5.00 Very Strong/ Very High financial performance); 3.41- 4.20 (Strong/ High financial performance); 2.61 -3.40 Neutral/ neither high nor low

financial performance); 1.81 – 2.60 (Disagree/ low financial performance); 1.00 – 1.80 (Strongly disagree /very low financial performance).

Consequently, digital transformations positively influence the financial aspects of the organization.

Profitability Level of Digital Business in terms of Market Share

Table 4 evaluates the performance of digital businesses regarding their market share, achieving an average score of 3.91, categorized as "High," with a moderate level of consistency (SD = 0.91). The high overall mean of 3.91 suggests a general agreement that market share is indeed linked to profitability. The digital platform offers a competitive edge and is crucial in shaping strategies for companies. It adds value by creating chances to improve the firm's information management effectiveness (Hartanto & Wahyuningtyas, 2023; Dugenio – Nadela et al., 2023; Tirol & Cortes et al., 2022).

This table examines the profitability of firms in relation to their market shares, emphasizing the significance of their presence in the market.

TABLE 4. Profitability Level of Digital Business in terms of Market Share

Statement	Mean	Standard Deviation	Description
Our business has a significant share of the digital market in Bogo City	3.60	0.88	Agree
We actively engage in strategies to increase our market share	3.78	0.97	Agree
Our brand is well-recognized in the local digital marketplace	3.68	0.98	Agree
We have a competitive advantage over our closest competitors	3.82	1.02	Agree
Our customer base has been growing steadily	3.84	0.96	Agree
We have effective marketing strategies to attract new customers	4.00	0.88	Agree
Our promotional activities enhance our market presence	4.04	0.73	Agree
We effectively utilize digital marketing to reach our target audience	3.96	0.95	Agree
We regularly assess our market position against competitors	3.86	0.97	Agree
Customer loyalty contributes positively to our market share	4.48	0.74	Strongly Agree
Overall	3.91	0.91	High

((Legend: 4.21 – 5.00 Very Strong/ Very High Market Share); 3.41- 4.20 (Strong/ High Market Share); 2.61 -3.40 Neutral/ neither high nor low Market Share); 1.81 – 2.60 (Disagree/ low Market Share); 1.00 – 1.80 (Strongly disagree very low Market Share).

Profitability Level of Digital Business in terms of Cost Efficiency

This table analyzes the profitability in relation to cost efficiency.

Based on data, a moderate rate of agreement among responses has been determined by the table's average score of 3.90 ("High") and standard deviation of 0.92, which evaluates the cost efficiency of digital businesses. Businesses excel at maintaining cost-effective operations (4.00) and optimizing expenses (4.04). On the other hand, areas that need improvement include increasing output while minimizing input costs (3.64). Digital businesses generally manage costs well,

although there is room for improvement in certain procedures for more efficient operation. Market efficiency in digital marketing positively influences the financial performance of firms in the service industry Cuevas (2023).

TABLE 5. Profitability Level of Digital Business in terms of Cost Efficiency

Statement	Mean	Standard Deviation	Description
Our business operations are cost-effective and well-managed	4.00	0.86	Agree
We regularly review and optimize our expenses	4.04	0.83	Agree
We utilize technology to improve cost efficiency	3.92	1.08	Agree
We have minimized waste in our operational processes	3.92	0.88	Agree
Our supply chain management is efficient and cost-effective	3.78	0.95	Agree
Employee productivity contributes to overall cost efficiency	3.86	0.97	Agree
We achieve high output levels with minimal input costs	3.64	0.92	Agree
Our pricing reflects the cost-efficiency of our operations	4.00	0.88	Agree
We identify and eliminate unnecessary expenses regularly	3.90	0.93	Agree
Cost-saving initiatives have positively impacted our profitability	3.92	0.85	Agree
Overall	3.90	0.92	High

(Legend: 4.21 – 5.00 Very Strong/ Very High-Cost Efficiency); 3.41- 4.20 (Strong/ High-Cost Efficiency); 2.61 -3.40 Neutral/ neither high nor low-Cost Efficiency); 1.81 – 2.60 (Disagree/ low-Cost Efficiency); 1.00 – 1.80 (Strongly disagree very low-Cost Efficiency).

Profitability Level of Digital Business in terms of Sales Volume

This examines the aspects of Profitability Level related to Sales Volume.

TABLE 6. Profitability Level of Digital Business in terms of Sales Volume

Statement	Mean	Standard Deviation	Description
Our sales volume has increased over the past year.	3.52	1.05	Agree
We consistently meet or exceed our sales targets	3.50	1.02	Agree
Our sales strategies are effective in driving sales growth	3.76	0.85	Agree
We actively seek feedback to improve our sales processes	4.04	0.90	Agree
Seasonal promotions positively impact our sales volume	3.98	0.89	Agree
Our customer service significantly enhances repeat sales	4.04	0.95	Agree
We effectively cross-sell and upsell our products/services	3.80	0.95	Agree
Online sales channels contribute significantly to our total sales	3.84	0.96	Agree
Our sales team is adequately trained to meet targets	3.76	0.98	Agree
We have a clear understanding of factors that drive our sales volume	3.86	0.97	Agree
Overall	3.81	0.95	High

(Legend: 4.21 – 5.00 Very Strong/ Very high Sales Volume); 3.41- 4.20 (Strong/ High Sales Volume); 2.61 -3.40 Neutral/ neither high nor low Sales Volume); 1.81 – 2.60 (Disagree/ low Sales Volume); 1.00 – 1.80 (Strongly disagree very low sales volume)

The result demonstrates digital enterprises are generally successful in increasing revenue. Key strengths include actively seeking feedback and customer service improving repeat sales (both with a mean of 4.04), as well as online sales channels (3.84) and seasonal promotions (3.98). Nonetheless, the lowest score (3.50) indicates difficulties in repeatedly hitting sales goals. Although training and sales tactics are successful (3.76 each), performance and consistency might be raised. In general, companies gain from digital and customer-focused initiatives, but they should close any gaps in achieving their goals. Digital marketing campaign represents an innovative approach to advertising, enabling companies to connect with their target audience more swiftly and directly (Jain, 202).

Sustainability level of Digital Business in terms of Environmental Responsibility

This table analyzes the Sustainability Level of digital enterprises concerning Environmental Responsibilities. The table 7 shows the highest rating is given to investments in eco-friendly products and services (mean 4.26), followed closely by adherence to environmental regulations (mean 4.14). A greater level of collaboration is necessary, as shown by the lowest score (3.68) for the commitment of supply chain partners to sustainability. Businesses often aim for sustainability, but there is still potential for better alignment within their supply chains.

The general average score of 3.98 for digital companies in Bogo City indicates that these organizations usually adopt 'eco-friendly business practices. Organizations advocate for and promote sustainable practices, recognizing the benefits of developing sustainable logistics technologies (Tirol, 2022).

However, there is potential for improvement in technical readiness, and enhanced policy support along with clearer government regulations is essential. The financial aspects are complex, requiring substantial initial investments before the long-term benefits can be seen.

TABLE 7. Sustainability level of Digital Business in terms of Environmental Responsibility

Statement	Mean	Standard Deviation	Description
Our business actively seeks to reduce its environmental footprint.	3.78	0.93	Agree
We implement practices that promote sustainability	3.98	0.91	Agree
Our operations comply with environmental regulations	4.14	0.88	Agree
We invest in eco-friendly products and services	4.26	0.83	Strongly Agree
Our team is trained in sustainable business practices	4.04	0.97	Agree
We engage in community initiatives focused on environmental conservation	3.96	0.97	Agree
We have a waste management plan in place	3.98	0.91	Agree
Our supply chain partners share our commitment to sustainability	3.68	1.11	Agree
Our business practices contribute to a healthier environment	3.94	0.98	Agree
Overall	3.98	0.95	High

(Legend: 4.21 – 5.00 Very Strong/ Very high Environmental Responsibility); 3.41- 4.20 (Strong/ high Environmental Responsibility); 2.61 -3.40 Neutral/ neither high or low Environmental Responsibility); 1.81 – 2.60 (Disagree / low

Environmental Responsibility); 1.00 – 1.80 (Strongly disagree/ Very Low Environmental Responsibility).

Furthermore, stakeholders that foster and endorse green and environmental education Khayyat et al. (2024).

Sustainability level of Digital Business in terms of Social Responsibility

The table presents the various Social Responsibility aspects regarding digital companies' dedication to sustainability, which include ethical business practices, fair employee wages, diversity, and transparency. The average scores indicate the level of concordance among respondents concerning the companies' commitment to Social Responsibilities (Tirol, 2021).

The table 8 scoring the highest at 4.30, transparent communication with both the community and customers is essential for fostering trust. Notable strengths include employee participation in community service initiatives (4.16) and equitable compensation and benefits (4.12). There are areas for improvement in fostering relationships that are advantageous to the local community (3.92) and in contributing to community development (3.92).

TABLE 8. Sustainability level of Digital Business in terms of Social Responsibility

Statement	Mean	Standard Deviation	Description
Our business prioritizes ethical practices in all operations.	4.06	0.84	Agree
We contribute to community development initiatives	3.92	0.99	Agree
We provide fair wages and benefits to our employees	4.12	0.80	Agree
Our business promotes diversity and inclusion in the workplace	3.90	0.93	Agree
We engage in partnerships that benefit the local community	3.92	1.03	Agree
We support local suppliers and businesses whenever possible	4.10	0.95	Agree
Our business addresses social issues relevant to our stakeholders	3.92	0.94	Agree
We have transparent communication with our customers and community	4.30	0.68	Strongly Agree
Our business practices reflect our commitment to social responsibility	4.20	0.76	Agree
We encourage employee participation in community service activities	4.16	0.82	Agree
Overall	4.06	0.87	High

Legend: 4.21 – 5.00 Very Strong/ Very high Socially Responsible); 3.41- 4.20 (Strong / high Socially Responsible); 2.61 -3.40 Neutral/Neither high or low Socially Responsible); 1.81 – 2.60 (Disagree/ Low Socially Responsible); 1.00 – 1.80 (Strongly disagree/ Very Low Socially Responsible).

The high overall average suggests that digital businesses are engaging with the community, indicating that the operation of socially responsible businesses plays a role in enhancing their sustainability levels (Tirol, 2023).

Lipare (2023) the study underscores the importance of integrating reputation management and ethical accountability into corporate social responsibility initiatives, highlighting the

critical need for early adaptation in rapidly evolving and changing business landscape.

Sustainability level of Digital Business in terms of Economic Viability

The table highlights the key components of Sustainability Level related to Economic Viability. The table 9 shows the sustainability levels of digital enterprises in Economic Viability; the overall average score is 3.94 ("High"), with a fair level of consistency (SD = 0.94).

The importance of establishing long-term financial sustainability received the highest rating of 4.10, demonstrating the business's initiative in prioritizing long-term financial aims and stressing its role in economic viability.

According to the study of Zoponidis and Lemonakis (2024), the businesses that adhere to sustainability and operational efficiency while maintaining economic viability are more likely to see long-term growth. In addition, incorporating digital transformation strategies strengthens company adaptability to change.

TABLE 9. Sustainability level of Digital Business in terms of Economic Viability

Statement	Mean	Standard Deviation	Description
Our business model ensures long-term financial sustainability	4.10	0.79	Agree
We regularly assess the financial health of our operations	4.08	0.75	Agree
We diversify our revenue streams to enhance economic viability	3.84	0.84	Agree
Our strategic planning includes considerations for future economic conditions	3.82	1.04	Agree
We adapt quickly to changing market trends to maintain viability	3.92	1.03	Agree
Our investments are aligned with long-term growth objectives	3.88	1.02	Agree
We have contingency plans to manage economic uncertainties.	3.86	0.97	Agree
Our pricing strategies ensure that we remain competitive and viable.	3.94	1.02	Agree
We evaluate the economic impact of our business decisions	4.04	0.92	Agree
Our business maintains healthy cash flow to support operations	3.96	1.03	Agree
Overall	3.94	0.94	High

(Legend: 4.21 – 5.00 Very Strong/ Very high Economic Viability); 3.41- 4.20 (Strong / high Economic Viability); 2.61 -3.40 Neutral/Neither high or low Economic Viability); 1.81 – 2.60 (Disagree/ Low Economic Viability); 1.00 – 1.80 (Strongly disagree/ Very Low Economic Viability).

Sustainability level of Digital Business in terms of Resource Management

This table highlights the key factors determining the Sustainability Level of digital businesses in terms of Resource Management.

The table assesses digital enterprises' sustainability in terms of resource management, the overall mean of 3.98 ("High") and moderate consistency (SD = 0.98). Training staff in best practices for resource management received the highest grade (4.06), emphasizing its relevance in resource optimization.

Prioritizing sustainable sourcing (4.08) and measuring resource usage for improvement (4.00) are both strong areas. Implementing resource management plans (3.88) and investing in resource efficiency technology (3.94) are areas that could be improved. This emphasis on training corresponds with Nhung's (2024) research, which highlights how training influences the employee experience in the digital era. While digital training offers convenience and accessibility, it may fall short in fostering social connections and cultural engagement (Tinapay & Tirol, 2021; Grageda et al., 2022; Tirol et al, 2022; Tinapay et al., 2021; Dugenio – Nadela et al., 2023).

TABLE 10. Sustainability level of Digital Business in terms of Resource Management

Statement	Mean	Standard Deviation	Description
We efficiently utilize our resources to maximize productivity	3.90	0.91	Agree
Our business has a resource management plan in place	3.88	0.96	Agree
We prioritize sustainable sourcing for our materials and supplies	4.08	0.94	Agree
We invest in technologies that enhance resource efficiency	3.94	1.02	Agree
Our employees are trained in best practices for resource management	4.06	0.91	Agree
We track our resource usage regularly to identify areas for improvement	4.00	0.95	Agree
We engage in recycling and waste reduction initiatives	4.00	1.05	Agree
Our business practices promote the responsible use of resources	4.00	1.05	Agree
We collaborate with partners to optimize resource management	3.98	0.98	Agree
Our resource management practices contribute to our sustainability goals	3.98	1.04	Agree
Overall	3.98	0.98	High

(Legend: 4.21 – 5.00 Very Strong/ Very Strong Resource Management); 3.41- 4.20 (Strong / high Resource Management); 2.61 -3.40 Neutral/Neither high or low Resource Management); 1.81 – 2.60 (Disagree/ Low Resource Management); 1.00 – 1.80 (Strongly disagree/ Very Low Resource Management).

Significant Relationship between the Business Profile and Profitability Level of Digital Business

The table 11 indicates no significant relationships in all variables. These findings suggest that neither the length nor the nature of business operations significantly influence the profitability metrics of digital businesses, highlighting the potential importance of other factors such as innovation, strategic management, and digital transformation in driving profitability. These results suggest that the profitability of digital enterprises might be more adversely affected by factors other than the length of operations or the type of business. The empirical link between profitability and sustainability in business operations confirmed concepts discussed in Corporate Social Responsibility and Environmental Management. While sustainable practices offer benefits, the findings indicated that they do not directly influence profitability, suggesting that other factors are more significant Cerciello et., al (2022).

The table illustrates the connection between business profiles and their profitability levels, considering factors such as the types of businesses and their operational duration regarding financial performance, market share, cost efficiency, and sales volume.

TABLE 11. Significant Relationship between the Business Profile and Profitability Level of Digital Business

Variables	r	P-value	Decision	Interpretation
Length of Business Operation in relation to:				
Financial Performance	0.062	0.67	Fail to Reject Ho	Not Significant
Market Share	0.021	0.885	Fail to Reject Ho	Not Significant
Cost Efficiency	0.083	0.567	Fail to Reject Ho	Not Significant
Sales Volume	0.006	0.966	Fail to Reject Ho	Not Significant
Nature of Business Operation in relation to:				
Financial Performance	0.078	0.59	Fail to Reject Ho	Not Significant
Market Share	0.043	0.767	Fail to Reject Ho	Not Significant
Cost Efficiency	0.052	0.72	Fail to Reject Ho	Not Significant
Sales Volume	0.109	0.451	Fail to Reject Ho	Not Significant

Significant Relationship between the Business Profile and Sustainability Level of Digital Business

The table 12 indicates that neither the length nor the nature of business operations significantly affect the sustainability performance of digital businesses, suggesting that other factors, such as innovative sustainability strategies or external environmental influences, may play a more critical role in achieving sustainable outcomes.

TABLE 12. Significant Relationship between the Business Profile and Sustainability Level of Digital Business

Variables	r	P-value	Decision	Interpretation
Length of Business Operation in relation to:				
Environmental Responsibility	0.019	0.897	Fail to Reject Ho	Not Significant
Social Responsibility	-0.042	0.774	Fail to Reject Ho	Not Significant
Economic Viability	0.112	0.44	Fail to Reject Ho	Not Significant
Resource Management	0.01	0.946	Fail to Reject Ho	Not Significant
Nature of Business Operation in relation to:				
Environmental Responsibility	-0.086	0.55	Fail to Reject Ho	Not Significant
Social Responsibility	-0.003	0.982	Fail to Reject Ho	Not Significant
Economic Viability	0.047	0.744	Fail to Reject Ho	Not Significant
Resource Management	0.046	0.749	Fail to Reject Ho	Not Significant

These results imply that the duration or kind of operations of digital enterprises have no discernible impact on their

sustainability levels. Plecko & Hojnik, (2024) this research is among the first to examine differences in the factors that influence several sustainability aspects of entrepreneurship. the research shows entrepreneurs that digitalization can support sustainable business transformation and motivates them to embrace more comprehensive digital business processes.

The table analyzes the important connection between business profiles, taking into account the nature and length of enterprises, as well as their level of sustainability.

Significant Relationship between the Profitability Level and Sustainability Level of Digital Business

The table examines the important connection between the two variables in this research.

TABLE 13. Significant Relationship between the Profitability Level and Sustainability Level of Digital Business

Variables	r	P-value	Decision	Interpretation
Financial Performance in relation to:				
Environmental Responsibility	0.426	0.002	Reject Ho	Significant
Social Responsibility	0.388	0.005	Reject Ho	Significant
Economic Viability	0.635	<.001	Reject Ho	Significant
Resource Management	0.652	<.001	Reject Ho	Significant
Market Share in relation to:				
Social Responsibility	0.678	<.001	Reject Ho	Significant
Economic Viability	0.729	<.001	Reject Ho	Significant
Resource Management	0.735	<.001	Reject Ho	Significant
Cost Efficiency in relation to:				
Social Responsibility	0.582	<.001	Reject Ho	Significant
Economic Viability	0.828	<.001	Reject Ho	Significant
Resource Management	0.856	<.001	Reject Ho	Significant
Sales Volume in relation to:				
Environmental Responsibility	0.64	<.001	Reject Ho	Significant
Social Responsibility	0.524	<.001	Reject Ho	Significant
Economic Viability	0.742	<.001	Reject Ho	Significant
Resource Management	0.811	<.001	Reject Ho	Significant

The findings indicate that the p-values for all correlations are lower than 0.05, leading to the rejection of the null hypothesis (Ho), which suggests that the relationships are statistically significant. This underscores the importance of integrating sustainable practices to enhance the profitability of digital companies. "Sustainability strategy as a moderator in the relationship between digital business strategy and financial performance" (Ukko et. Al, 2019). The connection between operational competence and financial performance is hampered by a sustainability plan, whereas the link between management skills and financial performance is encouraged. This study uses empirical research to investigate how a sustainability strategy

relates to the relationship between financial success and a digital business strategy. This study identifies two capabilities management matters and operational that are necessary to implement a digital business strategy. In conclusion, the results in the table indicate that sustainability enhances the profitability of digital businesses in Bogó City in all areas.

Limitations

This study's geographic scope is confined in Bogó City, Cebu, it does not include enterprises who do not provide digital services, participants are chosen using purposive sampling approaches. Time limits may be a challenge, as gathering information occurs over a brief academic time and does not include seasonal or long-term trends in commercial operations. Another limitation is the 50 individuals, and the researchers have yet to find external factors that may limit this study. Despite its limitations, the study gives vital insights into the substantial relationship between the profitability and sustainability levels of digital firms in Bogó City, Cebu.

IV. CONCLUSIONS

The study comes to the conclusion that sustainability and profitability are related in Bogó City's digital enterprises. The interdependence of the two variables—profitability and sustainability—is statistically significant, even if the profile of the business, such as the duration and character of its operations, does not have a significant impact on the profitability and sustainability of the enterprise.

The anchored theory of Triple Bottom Line supports the findings that sustainable practices across environmental responsibility, social responsibility and economic viability contribute to long-term business growth and competitiveness. The relationship to profitability theory reaffirms that financial performance, market share, cost efficiency, and sales volume are all indicators of profitability that greatly aid in adapting and utilizing the sustainable business model. These indicators are crucial in helping businesses in Bogó City adhere to and thrive in sustainable digital business. The Resource Based theory emphasizes how important it is to successfully integrate resources with the company's business activities, including staff training and different income streams, in order to increase efficiency while preserving sustainability and achieving financial goals.

To conclude, the profitability and sustainability are mutually supporting strategies in digital businesses that can effectively improve business goals and objectives. Additionally, integrating financial strategies with sustainability objectives is essential for developing resiliency and long-term viability in the broad business landscape in Bogó City, Cebu.

Recommendations

Based on the results of the research, the researchers would like to recommend the following strategies;

1. Integrate Sustainable Practices, integrating sustainable practices into business operations can help formulate a long-term profit strategy, which can be achieved through bench-marking.

2. Develop a Predictive Analytics and Demand Forecasting Techniques. By using forecasting and prediction, digital enterprises can navigate economic uncertainty by anticipating upcoming trends, needs, and market behaviors.
3. Establish Robust Brand Identity through CSR. Corporate Social Responsibility (CSR) can help build a strong brand identity. Engaging actively with the community can enhance the business's brand image; such involvement can strengthen customer loyalty and trust, ultimately leading to increased profitability over time.

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