SABRI ALIPHANA¹

The key drivers of sustainable practices in SMEs

DOI: <u>10.29180/9786156342386_12</u>

Abstract

According to the Globalization Council (2009), SMEs have more potential to meet important environmental and social targets than MNCs. However, it is quite challenging even for SMEs to synchronize sustainable development with the financial outcomes of a business and still offer economic prosperity. Therefore, the purpose of this study is to do a comprehensive investigation of the external and internal determinants which have an influence on the SMEs' incentive to contribute to society, both socially and environmentally. I used the systematic literature review technique to list the external and internal drivers of the sustainability practices in SMEs which were identified globally by various researchers. For policymakers and also for SMEs owners and managers, this paper can have practical implication, They should keep in mind that if SMEs want to get more benefits from their sustainability efforts, they should consider sustainability as a long-term strategy, in other words, if SMEs adopt environmental practices mainly due to strategic intent, not only cost saving intent, and focus on long-run financial and market position payoffs, they can be still beneficial and even increase their profits.

Key words: Sustainable practices, SME, drivers

Introduction

The increasing pressures to contribute to society, both socially and environmentally from ecology, regulations, customers, and social groups has slowly tend businesses to consider sustainability. There are lots of evidence that show the businesses play a key role on the road towards environmental sustainability. However, the ability to make a link between sustainable development and maintaining financial profitability has turned into a focal point for businesses.

Reviewing the literature shows that there are only a small number of studies that focused on the sustainability issue in small and medium-sized enterprises, while most of them have primarily investigated sustainability practices with a focus on large enterprises. However, the evidence has proved the importance of the role of SMEs in different aspects such as employment, resource consumption, and pollution. The importance of SMEs can be evaluated in two aspects, in terms of its impact on the global and national economy and on sustainability development.

SMEs are one of the biggest employers and taxpayers in each economy and have crucial contribute to the national income through providing jobs and products (both good and services). The collective contribution of SMEs to economic growth worldwide is very high. SMEs account for 90 percent of companies and more than half of all employment globally ((the International Finance Corporation), 60% of the EU's GDP (OECD), 98% of all businesses in New Zealand (Lawrence et al., 2006), 99.8 % of all Turkish businesses (Agan et al., 2013), 99% of the Chines businesses, 60% of its exports, 40% of its GDP and 75% of its job opportunities (Lee & Klassen, 2008).

Regarding the importance of SMEs in terms of sustainable development, SMEs have a considerable impact on the ecological environment. SMEs are accountable for: approximately 60-70 % of total pollution (Hoogendoorn et al., 2015), half of the waste and pollution in EU countries, around 80% of pollution, and almost 60% of commercial waste in the UK(Halila, 2007; Revell et al., 2010) and 64% of air pollution is related to SMEs, especially within manufacturing sectors (Behjati, 2017).

SMEs have faced some problems in implementing sustainable practices. First of all, Most SMEs don't have enough information about making a link between the environmental management system, and its benefits and it is quite challenging for SMEs to synchronize sustainable development with the financial outcomes of a business.

¹ University of Szeged, Faculty of Economics and Business Administration, Hungary **Email**: address: alipanah.sabri@o365.u-szeged.hu

SMEs are the backbone of each country and play an important role in different aspects such as employment, resource consumption, and pollution. Being proactive in Sustainability issues is not only important for the large companies but for SMEs as well. Therefore, it is surprising that the sustainability of SMEs has received little attention from researchers compared to large companies.

Therefore, there is a need for more research focusing on the factors that motivated SMEs to have sustainable practices and still offer economic prosperity. This paper aims to do a comprehensive investigation of the external and internal determinants which have an influence on the SMEs' incentive to contribute to society, both socially and environmentally.

Following Yadav et a., (2018), this study employs a Systematic Literature Review (SLR) technique to list the external and internal drivers of the sustainability practices in SMEs which were identified globally by various researchers. This technique has helped to build a reliable knowledge base and according to Tranfield et al., (2003) this technique is about "synthesizing research in a reproducible, transparent, and systematic manner".

The study is structured as follows: the second section summarizes the theoretical background of the sustainability concept. The third section presents the methodology used in this study (Systematic Literature Review technique) both theoretically and practically. The fourth section contains description of results arising from thematic analysis (both external and internal drivers). The last section is about conclusions and discussion.

Theoretical background

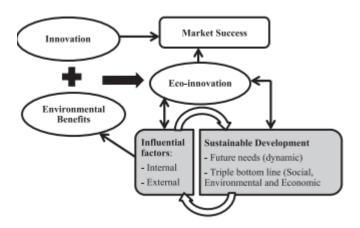
The scholars have related the concept of sustainability to the triple bottom line (TBL) in which the enterprises must evaluate their performance in a triple perspective consists social, environmental, and financial outcomes (Tsvetkova et al., 2020). Bossle et al., (2016) argued that the basis of Sustainable development is in the triple bottom line meaning that this concept is needed to be an integration of environmental, economic and social performance, that is guite challenging for companies.

Some literature called this concept corporate sustainability. According to Dyllick and Hockerts (2002), corporate sustainability at the business level is meeting the needs of all direct and indirect stakeholders of a company including shareholders, employees, clients, pressure groups, communities, etc plus considering the future stakeholders' needs as well.

Based on this definition, corporate sustainability has three dimensions. The first dimension is the economic dimension, meaning having enough cash flow to meet the liquidity requirement and satisfy the shareholders. The second dimension is the environmental sustainability dimension meaning that the company must have a positive impact on the ecosystem by trying to protect natural resources and the environmental system. The third dimension is the Social dimension meaning that the company must have a positive social impact for example by adding value to the human capital (Günerergin et al., 2012).

Bossle et al., (2016) investigated the drivers of the adoption of the eco-innovation strategy, and they found that companies need to be innovative to include both the technological opportunities and market dynamics and all stakeholders' demands in the adoption of an eco-innovation strategy. Therefore, recognizing the key drivers to motivate companies to adopt an eco-innovation strategy is necessary both in the literature and then empirically. They considered eco-innovation as an output as well as companies' goal which can be triggered by the government and demanded by society. Figure (1) shows the Eco-innovation dynamics- innovation, sustainable development, and influential factors.

Figure 1: Adoption of Eco-innovation and its influential factors by Bossle et al., (2016)



Source: Bossle et al., (2016)

Methodology

Following Yadav et a., (2018), this study employs a Systematic Literature Review (SLR) technique to list the external and internal drivers of the sustainability practices in SMEs which were identified globally by various researchers. This technique has helped to build a reliable knowledge base and according to Tranfield et al., (2003) this technique is about "synthesizing research in a reproducible, transparent, and systematic manner". Technically, this approach has three steps which starts by recognizing the prerequisite of research and question, then exploring the appropriate literature and its analysis and then reporting formulated discoveries (Yadav et a., 2018). According to Tranfield et al., (2003), bibliographical, quantitative analysis, and a more qualitative thematic analysis are the elements of systematic literature review.

In order to have a comprehensive and precious analysis of reviewing literature, SLR technique has been implemented in two main process, Search process and Descriptive analysis. Search process includes

Table 1. The steps of conducting the Systematic Literature Review (SLR) technique

The main stages	Identifying Sub- steps	The results of each s	step	
Search process	Identification of keywords by analyzing previous research	SMEs Small firms, Small businesses, Small companies, Medium-size firms, Medium-size companies	Sustainability practices Green practices, Environmental practices, Sustainability actions, sustainability development	Determinant, Pressures, Motivators, Influencers, factors

	Searching in research databases to development a set of exclusion and inclusion criteria (the targeted journals, the year of publication, countries covered)	papers published between 2002-2020 in Q1, Q2, Q3 and Q4 journals are the targeted papers.
Descriptive analysis	Thematic Analysis	Using the MindView8 software to theme the drivers of sustainability practices in SMEs.

Source: authors' compilation

Table (1) describes the process of doing this technique for this study step by step. The first step is to identify the keywords to search among the literature to make sure that it covers all kinds of available literature. This study has three keywords- SMEs, Sustainability practices, and Drivers- I developed a group of keywords based on some of the interpretations of these three words, which are shown in table 1. Finally, the total number of keywords used to search is 14 keywords each piece of literature at least has one of them.

For the second step, a set of exclusion and inclusion criteria was developed based on analysing the title and abstracts of the literature. This study considered two inclusion criteria, selecting those papers published between 2005-2020 and in Q1, Q2, Q3, and Q4- ranked journals.

Thematic analysis

The last step of the Systematic Literature Review (SLR) technique is the thematic analysis. Raising the trustworthiness of data requires qualitative researchers to conduct data analysis rigorously and systematically through thematic analysis, otherwise proving the quality of their work will be difficult. In this context, Figure (2) shows the process of conducting the thematic analysis technique proposed by Nowell et al., (2017) (Tsvetkova et al., 2020).

Figure 2. Thematic analysis technique's process by Nowell et al., (2017)



Source: Tsvetkova et al., (2020)

To do that, this study used the MindView8 software to theme the drivers of sustainability practices in SMEs. Through thematic analysis, two major building blocks emerged to identify the key drivers of sustainable practices in an SME context, External and Internal Drivers. Considering that the external drivers influence the internal drivers, and both have an impact on the SMEs' incentive to adopt the sustainability practices, this study first investigates the external drivers, then moves to the internal drivers in detail. Also, Figure (3) shows the emergent themes of these sustainability drivers.

External Drivers

The fact is without the external pressure, most SMEs have no incentive to adopt sustainability practices (Yadav et a., 2018). In this section, the most important external drivers are described.

a. Government

The literature showed that the most important external driver is Government. Government has the power to influence the behavior of SMEs through various factors such as regulation, legislation, economic and infrastructural support, and knowledge dissemination.

Zhang et al. (2009) believed that government is able to push the SMEs to improve their environmental performance through the Regulation mechanism. Legislation is the primary tool for motivating sustainable practice in SMEs (Cambra-Fierro and Ruiz-Benítez, 2011). Furthermore, according to Sáez-Martínez et al., (2016), SMEs at least because of the fear of the high fines and penalties in case of non-compliance with regulations have to adopt sustainable practices.

Moreover, the financial and economic support of the government facilitates easy adoption and behavioral change in SMEs towards sustainable practices. As Gandhi et al. (2018) said, the economic support of the government for example through providing loans, grants, tax concessions, and other economic benefits has a significant impact on changing the behavior of SMEs toward having more green performance (Yadav et a., 2018).

b. Costumers

The literature proved that the costumers have the power to impact the behavior of SMEs and force them to adopt sustainability practices through green demand, compliance-driven demand, and the dynamics of buyer's organizations (Yadav et a., 2018). In fact, there is a positive relationship between the customers' proactive demand for green products, processes, and services and the development of environmental practices in SMEs. Moreover, according to Lee & Klassen, (2008), SME suppliers can be motivated to focus on efficient energy and resource management to reduce their footprints if the buyers support them. Also, Tsvetkova et al, (2020) stated that the behavior of SMEs to engage in sustainability practices might be dependent on the customer segments.

c. Suppliers

The Internationally operating SMEs are pressured more by the greening supply chain than the domestic ones because they have to meet the green procurement policies and environmental criteria before internationalizing their operations or establishing working relations with large internationalized corporations. Even for domestically operating SMEs who are under the umbrella of the global supply chains of large corporations, adopting sustainability practices in their operations has been argued to be important. Therefore Ghadge et al. (2017) argued that suppliers play a key role in motivating the SMEs to green the supply chain networks in the Greek dairy industry.

d. Network and Alliances

The evidence shows that SMEs because of their restrained resources are willing to take part in local business and environmental agencies' networks with the aim of collectively solve ecological and societal problems. The dissemination of knowledge on environmental practices and cost-benefit advantages have positive impact on SMEs (Gadenne, 2009).

e. Community Surrounding

In some countries, the community and public demand are one of the most important drivers which force SMEs to take up environmental sustainability in their practices, for example in Australia ((Williams & O" Donovan, 2015), in the UK (Jansson et al. (2017). According to Wattanapinyo & Mol, (2013) in Thailand, the existence of Civil society agencies and institutions helped SMEs to improve environmental performance. Several environmental groups in Sweden are forcing the governments and companies to focus more on sustainability practices (Tsvetkova et al, 2020).

f. Competitors

Some studies (e.g. Lee and Klassen, 2008 and Testa et al., 2016) proved that the suppliers' attitude can be influenced by seeing that their competitors' behavior is changing toward introducing the new products in worldwide markets with the greater recyclability and environmental safety and with using recyclable materials in their products and with more green producing process. So, competitors can be considered as one of the important drivers for SMEs to adopt sustainability practices.

g. Tangibility aspect of the business sector

Another external driver out of various stakeholders drivers is the tangibility of the sector in which the SMEs operate which has a great effect on the adoption of environmental practices of the SMEs, such that greater the tangibility of the sector means a higher probability of introducing the environmental practices in their system by SMEs (Uhlaner et al. 2012). In line with Uhlaner et al. (2012), Hoogendoorn (2015) concluded that SMEs in high tangibility sectors focused more on sustainability practices and green products and services.

Internal Drivers

The second major building block is the internal drivers. These drivers are about the factors inside SMEs that might have effect on their incentives toward adoption of sustainability practices include employees, organisation culture, brand image and reputation, competitive advantage and strategic intent and environment management capability.

a. Employees

The importance of the demand from employees as one of the main internal factors in promoting SMEs to adopt environmental practices has been found in a study conducted by Zhang (2009). In another study by Ghadge et al., (2017), they found that in SMEs operating in the Greek food supply chain, investors can impact SMEs' decisions about environmental performance. by raising environmental consciousness.

b. Organizational Culture

The driver of Organization culture depends on four sub drivers including personal values and ethics of owners and managers, moral and social responsibility, management support, and knowledge management. Corporate environmental responsibility in SMEs is driven by the habit and lifestyles of SMEs' owners (Font 2016) and the personal commitment of SMEs' managers to pro-environmental attitudes (Koe et al., 2015).

According to Wahga et al., (2017), SMEs' moral and social responsibility towards their stakeholders and the natural environment motivated them to adopt sustainability activities. There are some studies indicated that the top managers' commitments toward social responsibility and ethical concerns have a significant effect on the SMEs to take up environmental practices (Gandhi (2018), Johnson, 2015; Lee, 2009; Thanki & Thakkar, 2018).

Tsvetkova et al, (2020) stated that the organizational culture is a key driver for the SMEs' sustainability actions because the owner-manager's personality and characteristics have a higher impact on the decision-making process in smaller enterprises than economic conditions.

c. Brand Image and Reputation

SMEs are trying to promote their corporate image as an ecologically responsible firm in the market through Social capital and environmental activities to demonstrate their environmental stewardship and improve their green public image (Battisti & Perry, 2011; Cambra-Fierro & Ruiz- Benítez, 2011; Gandhi et al., 2018; Lee, 2009; Revell et al., 2010; Roy et al., 2013) for economic gains, legitimising their existence, attracting customers, increasing their sales, and satisfying their external stakeholders (Yadav et a., 2018).

d. Competitive Advantages and Strategic Intent

Adopting the environmental sustainability practices improves competitive advantages for SMEs through getting benefits from cost reduction, waste reduction, recycling, differentiation, etc. So, it can be considered a key driver of motivating SMEs to change their operation toward green manufacturing practices. As Gadenne et al., 2009 state

SMEs' owner-managers do this transformation with cost-saving intentions. However, we know that transforming into a greener organization requires more investment in technology developments, employee training, and a reconstruction of the organizational structure and it might be quite challenging for SMEs. However, Sáez-Martínez et al., (2016) said that it can be still beneficial for SMEs if they do environmental practices mainly due to strategic intent. Moreover, Jansson et al., (2017) argued that long-run financial and market position payoffs are strategic motivators for enhancing the environmental and operations performances of SMEs.

e. Environmental Management Capability (EMC)

Thanki & Thakkar (2018) considered the organizational capability and resource base of SMEs as the crucial critical success factor for small and medium-sized firms in environmental engagement. SMEs need robust environmental management capabilities (assets, skills, and technologies) to make them able to meet the environmental demands of stakeholders more decisively and timely.

Legislation Government -Economic and infrastructural support knowledge dissemination Green demand Costumers - Compliance-driven demand Stakeholders Dynamics of buyer's organizations Suppliers **Communities Surroundings External Drivers** Competitors Networks and alliances Tangibility of the SMEs business sector **Employees** Drivers of sustainability practices in SMEs Investors values and ethics of owners and managers Moral and social responsibility Organization culture knowledge Internal drivers management Management support Brand image and reputation Competitive advantage and strategic intent **Environmental** Management Capability (EMC)

Figure 3: emergent themes of these sustainability drivers

Regulation

Source: authors' compilation using MindView8 software

Discussion

This paper discussed that there are only a small number of studies that focused on the sustainability issue in small and medium-sized enterprises, while most of them have primarily investigated sustainability practices with a focus on large enterprises. However, SMEs are the backbone of each country and play an important role in the global economy. Therefore, it is surprising that the sustainability of SMEs has received little attention from researchers compared to large companies.

This paper provided a comprehensive list of the external & internal drivers (both major drivers or secondary drivers) of sustainability practices in SMEs based on a Systematic Literature Review technique and thematic analysis. The major external drivers include Government, customers, networks and alliances, suppliers, communities, and competitors, while the major internal drivers are employees, organization culture, brand image and reputation, competitive advantage, strategic intent, and environment management capability.

However, apart from these drivers, some factors such as the future importance of environmental practices and technological up-gradation of SMEs could not be categorized into these two blocks, while literature proved the importance of these factors in driving SMEs towards sustainable practices and increasing their profits through enhancing their operational efficiency.

It is true that transforming into a greener organization requires more investment in technology developments, employee training, and a reconstruction of the organizational structure, however, as we discussed in analyzing the internal drivers of sustainability practices, if SMEs adopt environmental practices mainly due to strategic intent and focus on long-run financial and market position payoffs, they can be still beneficial.

Moreover, SMEs have faced some problems in implementing sustainable practices. The lack of financial resources, low environmental awareness, weaker governmental regulation, and culture are examples of certain barriers & constraints in implementing sustainable practices in SMEs.

Furthermore, this paper has a practical suggestion for policymakers as well as for SME owners and managers. The regular sustainability reports in Sustainable Development Goals templated can help them to be transparent in their sustainability strategy and signal to society their efforts in environmental and social targets which in turn can have positive effects on their financial outcomes.

References

Agan, Y., Acar, M. F., & Borodin, A. (2013). Drivers of environmental processes and their impact on performance: a study of Turkish SMEs. *Journal of cleaner production*, *51*, 23-33. https://doi.org/10.1016/j.jclepro.2012.12.043

Battisti, M., & Perry, M. (2011). Walking the talk? Environmental responsibility from the perspective of small-business owners. *Corporate Social Responsibility and Environmental Management*, *18*(3), 172–185. https://doi.org/10.1002/csr.266. DOI: 10.1002/csr.266.

Behjati, B. S. (2017). Critical Remarks about Environmentalism Implication by Iranian SMEs, 209–219. https://doi.org/10.14207/ejsd.2017.v6n3p209.

Bossle, M. B., de Barcellos, M. D., Vieira, L. M., & Sauvée, L. (2016). The drivers for adoption of eco-innovation. *Journal of Cleaner production*, *113*, 861-872. https://doi.org/10.1016/j.jclepro.2015.11.033

Cambra Fierro, J., & Ruiz Benítez, R. (2011). Sustainable business practices in Spain: a two-case study. *European Business Review*, *23*(4), 401–412. https://doi.org/10.1108/09555341111145780

Dyllick, T., & Hockerts, K. (2002). Beyond the business case for corporate sustainability. *Business strategy and the environment*, 11(2), 130-141. DOI: 10.1002/bse.323. https://doi.org/10.1002/bse.323

Font, X., Garay, L., & Jones, S. (2016). Sustainability motivations and practices in small tourism enterprises in European protected areas. *Journal of Cleaner Production*, 137, 1439–1448. https://doi.org/10.1016/j.jclepro.2014.01.071

Gadenne, D. L., Kennedy, J., & McKeiver, C. (2009). An empirical study of environmental awareness and practices in SMEs. *Journal of Business Ethics*, *84*(1), 45–63. DOI 10.1007/s10551-008-9672-9. https://doi.org/10.1007/s10551-008-9672-9

Gandhi, N. S., Thanki, S. J., & Thakkar, J. J. (2018). Ranking of drivers for integrated lean-green manufacturing for Indian manufacturing SMEs. *Journal of Cleaner Production* (Vol. 171). Elsevier B.V. https://doi.org/10.1016/j.jclepro.2017.10.041

Ghadge, A., Kaklamanou, M., Choudhary, S., & Bourlakis, M. (2017). Implementing environmental practices within the Greek dairy supply chain. *Industrial Management & Data Systems*, 117(9), 1995–2014. https://doi.org/10.1108/IMDS-07-2016-0270

Günerergin, M., Penbek, Ş., & Zaptçıoğlu, D. (2012). Exploring the Problems and Advantages of Turkish SMEs for Sustainability. *Procedia - Social and Behavioral Sciences*, *58*, 244–251. doi: 10.1016/j.sbspro.2012.09.998. https://doi.org/10.1016/j.sbspro.2012.09.998

Halila, F. (2007). Networks as a means of supporting the adoption of orgnaizational innovation in SMEs: The case of environmental management systems (EMSs) based on ISO 14001. *Corporate Social Responsibility and Environmental Management*, 14(September 2006), 167–181. DOI: 10.1002/csr.127. https://doi.org/10.1002/csr.127

Hoogendoorn, B., Guerra, D., & van der Zwan, P. (2015). What drives environmental practices of SMEs?. *Small Business Economics*, *44*(4), 759–78. DOI 10.1007/s11187-014-9618-9. https://doi.org/10.1007/s11187-014-9618-9. https://doi.org/10.1007/s11187-014-9618-9.

Jansson, J., Nilsson, J., Modig, F., & Hed Vall, G. (2017). Commitment to Sustainability in Small and Medium-Sized Enterprises: The Influence of Strategic Orientations and Management Values. *Business Strategy and the Environment*, 26(1), 69–83. DOI:10.1002/bse.1901. https://doi.org/10.1002/bse.1901

Koe, W.-L., Omar, R., & Sa"ari, J. R. (2015). Factors Influencing Propensity to Sustainable Entrepreneurship of SMEs in Malaysia. *Procedia - Social and Behavioral Sciences*, 172, 570–577. doi: 10.1016/j.sbspro.2015.01.404. https://doi.org/10.1016/j.sbspro.2015.01.404

Lawrence, S. R., Collins, E., Pavlovich, K., & Arunachalam, M. (2006). Sustainability Practices of SMEs: the Case of NZ. *Business Strategy and the Environment*, *15*(4), 242–257. DOI: 10.1002/bse.533. https://doi.org/10.1002/bse.533

Lee, S. Y., & Klassen, R. D. (2008). Drivers and enablers that foster environmental management capabilities in small- and medium-sized suppliers in supply chains. *Production and Operations Management*, *17*(6), 573–586. Doi: 10.3401/poms.1080.0063. https://doi.org/10.3401/poms.1080.0063

Revell, A., Stokes, D., & Chen, H. (2010). Small businesses and the environment:Turning over a new leaf? Business Strategy and the Environment, 19(5), 273–288. DOI: 10.1002/bse.628. https://doi.org/10.1002/bse.628

Roy, M., Boiral, O., & Paillé, P. (2013). Pursuing quality and environmental performance: Initiatives and supporting processes. *Business Process Management Journal*, 19(1), 30–53. https://doi.org/10.1108/14637151311294859

Sáez-Martínez, F. J., Díaz-García, C., & González-Moreno, Á. (2016). Factors promoting environmental responsibility in European SMEs: The effect on performance. *Sustainability (Switzerland)*, 8(9). Doi:10.3390/su8090898. https://doi.org/10.3390/su8090898

Testa, F., Gusmerottia, N. M., Corsini, F., Passetti, E., & Iraldo, F. (2016). Factors Affecting Environmental Management by Small and Micro Firms: The Importance of Entrepreneurs" Attitudes and Environmental Investment. *Corporate Social Responsibility and Environmental Management*, 23(6), 373–385. DOI:10.1002/csr.1382. https://doi.org/10.1002/csr.1382

Thanki, S. J., & Thakkar, J. (2018). *Interdependence analysis of lean-green implementation challenges: A case of Indian SMEs. Journal of Manufacturing Technology Management*. https://doi.org/10.1108/JMTM-04-2017-0067

Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a Methodology for Developing Evidence-Informed Management Knowledge by Means of Systematic Review. *British Journal of Management*, *14*(3), 207–222. https://doi.org/10.1111/1467-8551.00375

Tsvetkova, D., Bengtsson, E., & Durst, S. (2020). Maintaining sustainable practices in SMEs: Insights from Sweden. *Sustainability*, *12*(24), 10242. https://doi.org/10.3390/su122410242

Uhlaner, L. M., Berent-Braun, M. M., Jeurissen, R. J. M., & de Wit, G. (2012). Beyond Size: Predicting Engagement in Environmental Management Practices of Dutch SMEs. *Journal of Business Ethics*, *109*(4), 411–429. https://doi.org/10.1007/s10551-011-1137-x

Wahga, A. I., Blundel, R., & Schaefer, A. (2017). Understanding the drivers of sustainable entrepreneurial practices in Pakistan's leather industry. *International Journal of Entrepreneurial Behavior & Research*, JEBR-11-2015-0263. https://doi.org/10.1108/IJEBR-11-2015-0263

Wattanapinyo, A., & Mol, A. P. J. (2013). Ecological modernization and environmental policy reform in thailand: The case of food processing SMEs. *Sustainable Development*, *21*(5), 309–323. https://doi.org/10.1002/sd.506

Williams, B. R., & O"Donovan, G. (2015). The accountants" perspective on sustainable business practices in SMEs. *Social Responsibility Journal*, *11*(3), 641–656. https://doi.org/10.1108/SRJ-07-2014-0096

Yadav, N., Gupta, K., Rani, L., & Rawat, D. (2018). Drivers of sustainability practices and SMEs: A systematic literature review. *European Journal of Sustainable Development*, 7(4), 531-531. https://doi.org/10.14207/ejsd.2018.v7n4p531

Zhang, B., Bi, J., & Liu, B. (2009). Drivers and barriers to engage enterprises in environmental management initiatives in Suzhou Industrial Park, China. *Frontiers of Environmental Science and Engineering in China*, 3(2), 210–220. https://doi.org/10.1007/s11783-009-0014-7