



Hungarian University of Agriculture and Life Sciences

**Investigation of Perceived Corporate Sustainability Practices
and Performance of Small and Medium Enterprises (SMEs) in
Qatar**

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ABBREVIATION

SMEs	Small and Medium Enterprises
SD	Sustainable Development
PCS	Perceived Corporate Sustainability
SR	Sustainability Report
FP	Financial Performance
CS	Corporate Sustainability
OECD	Organisation for Economic Co-operation and Development
WCED	World Commission on Environment and Development
GE	Green Economy
GG	Green Growth
GDP	Gross Domestic Product
SEM	Structural Equation Model
AMOS	Analysis of Moment Structure
SPSS	Statistical Package for the Social Sciences
EFA	Exploratory Factor Analysis
CFA	Confirmatory Factor Analysis
TVE	Total Variance Explained
MSA	Measure of Sample Adequacy
KMO	Kaiser-Meyer-Olkin
AVE	Average Variance Extracted
PCSP	Perceived Corporate Sustainability Practices
MDGs	Millennium Development Goals
CSFs	Critical Success Factors

1. INTRODUCTION

Sustainable development is an imperative contemporary issue aimed at creating social progress, environmental protection, and economic growth (DURAN et al., 2015; LEYZEROVA et al., 2016; Popp et al., 2018). For enterprises to be sustainably dynamic, they must maintain their current performance levels and grow across all aspects of the organisation. It requires ongoing review and improvements of resource management, advancing technical proficiency, streamlining the management structure, and optimising their potential to innovate (PHONDANI et al., 2016). Human development requires more attention to quality issues and coherence at the national level (WORLD & ECONOMIC SURVEY, 2013). Because of increasing awareness of the implication of sustainability and environmental awareness, shifts are becoming necessary and apparent not only in environmental planning but also in the corporate environmental considerations and procedures (DENIZ, 2016).

Globally, governments are dedicating much energy and resources to sustainable development to achieve a long-term presence in the market through responsible and efficient use of resources (NOURRY, 2008; SHAKER, 2015; KUHN, 2018). Such a drive is welcomed by today's societies, demanding extensive evidence of sustainable management and growth. Part of this includes ensuring robust policies that guide corporate sustainability practices and comprehensive monitoring of compliance (COSTANZA et al., 2007; KHATTAK, 2018). However, sustainable development requires integrating environmental objectives, maintaining natural resources, and human health that supports current and future growth (BELYAEVA et al., 2016; CHANG & KUO, 2008).

Sustainability is a contemporary and current issue in the world (WORLD & ECONOMIC SURVEY, 2013). Today, sustainable global politics clearly outlines its goals for recycling sustainable development: saving energy and resources, and towns, which will be recoverable, recyclable, and self – maintain (GLOBAL SUSTAINABLE DEVELOPMENT REPORT, 2019). Regarding Small and Medium Size Enterprises (SMEs), within the domain of sustainable development, there is a trend pertaining to SMEs' contribution in the prevailing sustainable development, i.e., economic, ecological and social dimensions (MASOCHA, 2019). Therefore, this research aims at investigating the relationship between perceived corporate sustainability and SMEs' performance.

1.1. The Study Problem

Sustainable development refers to many social fields affecting the population, agriculture, biodiversity, industry, energy use and energy resources, global warming and climate change, and pollution (OWUSU & ASUMADU-SARKODIE, 2016). Although many environmentalists and decision-makers advocate sustainable economic development, several scholars have pointed out that the concept has not extensively researched (SANTOS & FILHO, 2005; URBANIEC, 2015). VERBURG & WIEGEL (1997) remarked that the resulting ambiguity in the notion of sustainable development undermines the concept. In recent years, cities show increasing environmental problems due to urban activities' negative impacts (RASHID et al., 2015; MERSAL, 2016).

The current challenges to sustainable development are shaped by global trends that include changing demographic profiles, rapidly evolving economic and social dynamics, technologic advancements, and widespread proliferation, on top of a deteriorating environment (WORLD & ECONOMIC SURVEY, 2013). Achieving sustainability requires in-depth knowledge of these trends and the linkages that bond them.

Increasingly, the potential for amenity-based development has been a holdout as a critical economic development strategy for rural communities, particularly those wishing to counter the erosion of traditional rural economics (NZAKU & BUKENYA, 2004). Numerous studies have examined the impact of amenities on the local economy (GREEN, 2001), addressing the key global sustainability objectives related to sustainable urban planning because 40% of the world population lives in cities? While the concept of perceived corporate sustainability allows various sustainability views, a lack of understanding of practical realisation of sustainability, and a proper understanding of sustainability are urgently needed (WAAS et al., 2011; Al-AMIN et al., 2018). Although extensive literature is available on perceived corporate sustainability and organisational performance (CHOI & YU, 2014; IOANNOU & SERAFEIM, 2019), SMEs remain ignored. Organisations, especially SMEs, face a whole series of global environmental problems that are harming the biosphere and human life in alarming ways that may soon become irreversible (SAKAR & SINGH, 2004; FERNANDEZ & ALI, 2015). The study of WEBER (2017) questioned whether sustainability goes hand-in-hand with financial benefits or a trade-off?. Therefore, this study attempts to develop and test a model that examines the relationship between perceived corporate sustainability and SMEs' performance.

A thorough review of the existing literature shows that a research gap was identified in the SMEs sector's sustainability, especially in countries like Qatar, with rapidly booming SMEs.

1.2. The Study Importance

The study's importance arises from the inter-link between perceived corporate sustainability practices and Qatar's SMEs' performance. A limited number of studies examine the impact of corporate sustainability practices and performance from SMEs perspective. Moreover, there are few studies in international scope which discussed perceived sustainability practices and SMEs performance. Besides, SMEs play a vital role in all the countries' economies by contributing to gross domestic product (GDP), economic growth, and employment (ELFORD & DAUB, 2019; GHERGHINA et al., 2020). To the best of the researcher's knowledge, no study has investigated the relationship between perceived corporate sustainability practices and its performance from financial and non-financial aspects. Hence, the importance of this study lies in its attempt to fill the gap in this field.

Besides, the relationship between SMEs and sustainability is mutually interdependent, and the integration of sustainability practices into their business strategies is needed. Therefore, the importance of the study can be summarised as follows:

1. Present a theoretical platform through the previous literature reviews related to sustainable development, perceived sustainability practices, and SMEs' performance, building a strong base that can be utilised in the practical fields to improve sustainable business practices and SMEs performance.
2. Understand how perceived sustainability practices, including green and corporate sustainability practices, can be effectively adopted and implemented.

1.3. Study Objectives

1. To determine the level of perceived corporate sustainability practices and sustainable development awareness in Qatar.
2. To identify the factors affecting perceived corporate sustainability practices.
3. To investigate the relationship between perceived corporate sustainability practices and organisational performance of SMEs in Qatar.

1.4. Research Questions and Hypotheses

To examine how perceived corporate sustainability affects performance (the impact of various factors that influence corporate sustainability must be studied too to gain a holistic overview).

In this research, four factors, namely top management support, corporate social responsibility, green practices, and corporate environmental strategy, affect perceived corporate sustainability and subsequent sustainable firms' performance. These structural relationships are examined through

structural equation modelling (SEM). The research questions and the following hypotheses are formulated based on the extant literature in the area under study.

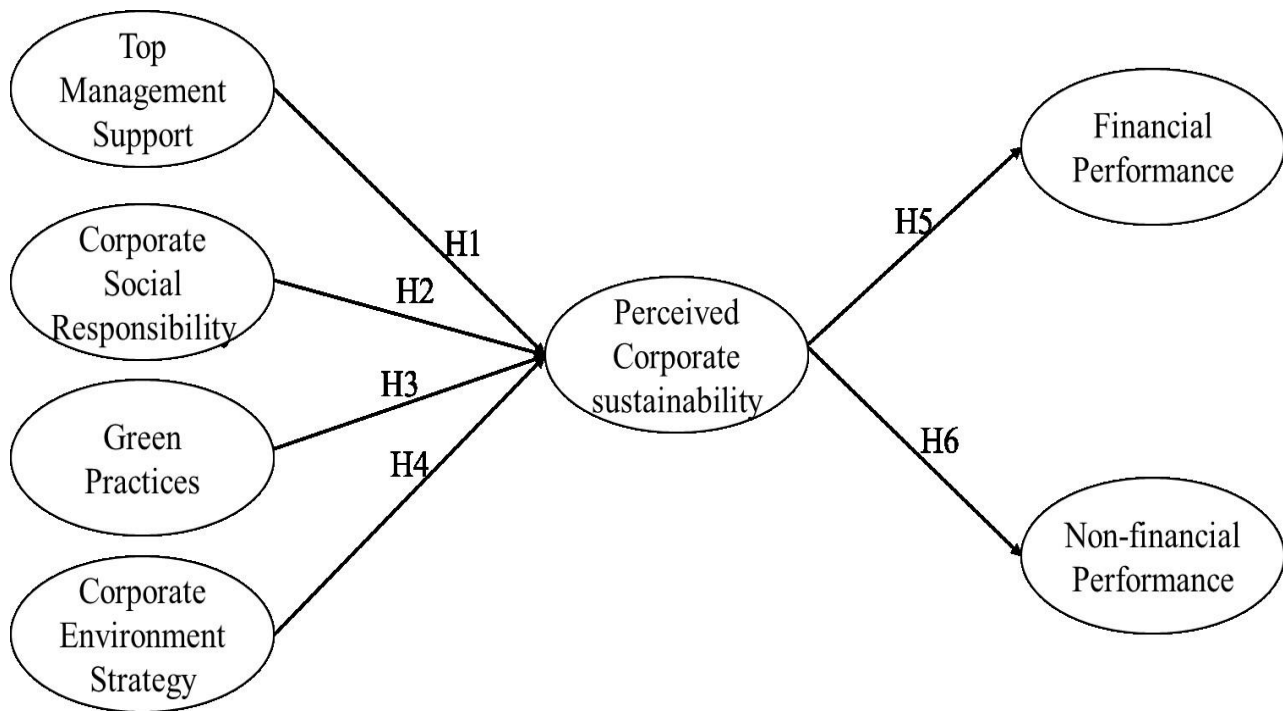


Figure 1. Research Framework

Source: Developed by Author based on literature review

Do top management support, corporate responsibility practices, green practices, and corporate environmental affect perceived corporate sustainability?

H1: There is a positive relationship between top management support and perceive corporate sustainability practices.

H2: There is a positive relationship between corporate social responsibility practice and perceive corporate sustainability practices.

H3: There is a positive relationship between green practice and perceived corporate sustainability practices.

H4: There is a positive relationship between the corporate environmental strategy and perceive corporate sustainability practices.

Does perceived corporate sustainability affects performance?

H5: There is a significant positive relationship between perceived corporate sustainability practices and financial performance.

H6: There is a significant positive relationship between perceived corporate sustainability practices and non-financial performance.

2. LITERATURE REVIEW

This chapter reviews the existing literature regarding sustainable development and its multiple definitions, models, and impact on the firm's performance. Moreover, This chapter also explores perceived corporate sustainability by understanding the factors affecting perceived corporate sustainability and its effect on the performance of SMEs in Qatar. The results of the review help formulate the research framework.

2.1. Basic Concepts of Sustainable Development

2.1.1. Sustainable Development

A comprehensive review of the literature concerning sustainable development reveals that it is a topic that has been scrutinised extensively, thereby offering much clarity as to its conception and scope (VANAGS & BUTANE, 2013). Sustainable development is a far-reaching concept dedicated to the responsible use of resources, natural and artificial, through responsible approaches and treatment that avoids wastage. It is applied to reducing the adverse impacts of production and logistics while also optimising consumption (DRAFT, 2012 AKADIRI ET AL., 2012; COSGROVE & LOUCKS, 2015). Significant emphasis has been placed on sustainable practices in the construction industry to reduce its impact on the environment and optimise its use of resources for a healthier long-term vision of the real estate industry and to enable it to accommodate growing populations (HEDLUND-DE WITT, 2014; CUSACK, 2019).

Sustainable development has been a global topic, and it is widely considered an important issue concerning the high-tech manufacturing sector (LAW & GUNASEKARAN, 2012; MENSAH et al., 2019). Sustainable development refers to an approach to development that meets present needs without compromising future generations' ability to meet their needs (EMAS, 2015). It began by focusing almost entirely on environmental concerns but has since taken a more proactive approach to include social, ethical, and economic issues (EVANGELISTA, 2014).

SPIJKERS (2018) mentioned three basic sustainable development principles: internal generational equity, intergenerational equity, and trans-border liability. Internal generational equity means tackling poverty, and poverty is one of the primary causes of degradation and distortion of space. Sustainability will provide an equal distribution of resources according to the everyday needs of all (KUCKERTZ & WAGNER, 2010). Intergenerational equity reminds that organisations, together with managers, should be responsible for future generations and their needs. Finally, the principle of trans-border

responsibility means global environmental responsibility through our utilisation of resources and its climate and environmental impacts.

The SUSTAINABILITY REPORT (SR, 2011) highlighted how sustainable development advocates decision-making that ensures appropriate consequences on the environment and society. It entails long-term thinking concerning the impact of recent decisions on the well-being of future generations. Sustainable development constitutes a key goal and primary agenda of collaborative corporate relationships bound by environmental standards and risk assessments (GROENEWALD & POWELL, 2016).

Risk-averse companies are often answerable to the public and, as such, tend to incline towards sustainable development initiatives. Moreover, there is evidence supporting that sustainable development is cost-effective in the long-run. Some companies go so far as to contract a third-party to manage environmental risk as they are set up expressly.

Sustainable development is the strategic goal of property and casualty insurance enterprises (ALI et., 2018). They must adhere to the concept of sustainable development, effectively configure their resources, gradually cultivate and enhance capabilities (YANG & FENG, 2013).

The study on sustainable development trends of the construction industry leads to the following conclusions:

- a. Sustainable construction emphasises the efficient use of resources entailing minimal impact on the environment. Nevertheless, it is essential to note that specifics of its role change with changes in building technology and materials, changing environmental conditions, and evolving sustainable development criteria (TASAKI et al., 2010).
- b. Macroeconomic factors suggest that the decline in real estate output within the European Union could be due to the introduction and application of sustainable initiatives, regulations, frameworks, and guidelines that affect market competitiveness and eurozone stabilisation. The decline is expected to be temporary to allow the market to adjust to the new regulatory environment.
- c. Standardising an integrated approach to economic and ecological aspects of sustainable investment creates a robust foundation for sustainability and confident investment in the real estate industry.
- d. Studies of sustainable construction focus on harmonising production processes with sustainable criteria. In comparison, studies of sustainable resource usage remain relatively minimal.
- e. Studies underscore the need for research dedicated to sustainable development issues at a macro level. It would help governments and regulatory bodies introduce appropriate measures to guide socio-economic, political, and ecological processes within the mandate of sustainable development, resource efficiency, and environmental protection.

2.1.2. Sustainability

Sustainability is a pressing contemporary topic globally. The world has banded together to develop global sustainable goals for recycling, energy, and development towards becoming sustainable societies (MESSERL et al., 2019).

Such efforts have led to the development of sustainability reporting (SR hereafter) as public reports issued by companies that provide internal and external stakeholders with a picture of the economic, environmental, and social dimensions of a corporation's policies and activities (WORLD BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT, 2002, p.8). Also, sustainability has a vision for the future well-being of society, ecosystems, and environments. These concerns shape the strategic planning of sustainable corporations. It also involves a global priority to develop sustainable urban planning, given that some 40% of the global population lives in cities.

The SR transcends public relations and reporting to impact corporate growth and competitiveness. When a company includes sustainability as a corporate goal, it measures its compliance based on selected criteria. Such criteria are not universal despite having shaped measurements (LUCATO et al., 2018). Such measures could include ecology, "green" economy, efficiency, planning, land use, urban form and energy, transport, logistics, and pollution. Collectively, they form part of sustainability performance indicators (WU et al., 2017).

2.1.3. Perceived Corporate Sustainability

Corporate sustainability (CS) refers to a firm's capacity to generate and support growth over time by meeting diverse stakeholders' expectations (IVAN & JAVIER, 2014). It adds societal goals to corporate growth and profitability, such as environmental protection, social justice and equity, and social development (WILSON, 2003; MAHMOOD et al., 2019).

Corporate sustainability expands the business scope and transforms the financial bottom-line into a triple-bottom-line to include environmental, social, and corporate performance (FAUZI et al., 2010; GUNGOR & DINCEL, 2015; NIKOLAOU et al., 2019). These have become globally accepted metrics that accommodate changing markets and societal demands. The world has matured to realise that businesses are no longer profit-oriented entities; rather, they should contribute to social development and environmental protection. Environmental awareness has become part of the global mindset that successful companies are being measured based on their financial, environmental, and human performance.

Companies interested in shifting to Corporate sustainability should begin by identifying the factors that make up Corporate sustainability and understanding how it will affect their operations (BOS-BROUWERS, 2010; NICOLĂESCU et al., 2015; MCGRADY & COTTRELL, 2018). Only through cultivating this awareness, companies may become more sustainable at an institutional level. Some of those factors are external to the organisation, as set by regulators, consumers and societal trends and preferences. These are often regarded as the primary drivers for adopting Corporate sustainability practices (FUKUKAWA & MOON, 2004; HOWARD-GRENVILLE, 2006; JOSHI & Li, 2016). Other factors are internal to the organisation, such as staff turnover, top management support, environmental training, and employee empowerment (WILKINSON, HILL, & GOLLAN, 2001; SZEKELY & KNIRSCH, 2005).

Both external and internal factors need to be incorporated and integrated into a cohesive vision and sustainable operations plan. It may be challenging but is quickly becoming a standard expectation across industries.

Research on corporate sustainability has identified the drivers and barriers to the effective integration of sustainability and the strategies of achieving the desired transition (SCHLEICH, 2012). This study explored the factors affecting sustainable innovation diffusion for a more in-depth understanding of the factors influencing corporate sustainability decisions. It is among the few attempts to explore ski resorts' perceptions towards corporate sustainability. LOZANO (2012) proposed that internally planned, orchestrated change, based on proactivity and collaboration, offers a better option to companies wishing sustainability.

Studies of corporate social responsibility examined the relationships between social or environmental and financial performance (CARROLL, 1999; PRESTON & O'BANNON, 1997; WOOD, 1991; GLAVAS & KELLEY, 2014; JONES et al., 2017; Ng et al., 2019).

Executives require bottom-line figures as evidence of the financial merits of embracing sustainable development (WEBB et al., 2008).

To this end, researchers have substantiated the significant and positive relationship between corporate social performance and profitability (WADDOCK & GRAVES, 1997; MARGOLIS & WALSH, 2001; KHALEEL et al., 2017).

Freeman's stakeholder theory posits that corporations have responsibilities to their shareholders and other interest groups (FREEMAN, 1984).

Based on this premise, studies have established the dynamics of the relationship between financial performance and social or environmental performance. These have been contrasted with the reality of how companies approach business sustainability in practice (SALZMANN et al., 2005).

2.1.4. Performance and sustainability

ARTIACH et al. (2010, p.32) defined sustainable performance as ‘the extent to which a firm embraces economic, environmental, social and governance factors into its operations and ultimately its impact on the firm and society.’

With more than three-quarters of the Global Fortune 250 companies using it, the international benchmark standard for corporate sustainability reporting is the GRI’s standard for SR Reporting, which standardises the reporting, control, and measurement of sustainability performance. Organisations use GRI metrics to signal their commitment to the triple-bottom-line SR and compliance (HODGSON & BURKE 2011:27). The GRI guidelines include 79 indicators for companies to report on their social, environmental, and economic performance (MALETIČ et al., 2016).

A limitation and point of criticism of the GRI’s standard are that it is based on information (mostly qualitative) supplied by the companies themselves (GROENEWALD & POWELL, 2016). This means that companies can skew the results in their favour and present an inaccurate picture of their sustainability performance. To address this, SONNENBERG & HAMMAN (2006, p. 310) called for independent information to support and verify the company produced a report to ensure true sustainability.

Salzmann et al. (2005, p. 28) referred to theoretical and empirical studies to research whether sustainability performance is associated with financial performance.

Empirical studies consist of instrumental studies that test hypotheses and descriptive studies that collect qualitative information on how companies and managers approach sustainability development initiatives (LAW, 2010). SALZMANN et al. (2005, p. 28) argued that the difference between the research approaches lies in the hypothesised causal sequence and direction of the relationship.

The sustainability reporting Initiative has three broad objectives:

1. To highlight the positive corporate sustainability performance of companies.
2. To provide the basis for financial sustainability reporting Initiative products.
3. To satisfy the need for an accepted and objective method of measuring the sustainability performance of listed companies.

2.1.5. Role of Small and Medium Enterprises

The environmental performance, corporate social consciousness, and financial performance of companies share a positive relationship. Enterprises seek to gain a sustainable competitive advantage to capitalise on their various performances. To this end, they adopt eco-innovation (DONG, 2019).

The triple-bottom-line of corporate sustainability comprising economy, society, and environment has been complemented by several factors from “enterprise management” and “market.” Collectively, the influencing factors are classified into five dimensions as follows:

- a. Social and environmental perspectives: are at the heart of corporate sustainability. Complying with government policy, corporate social responsibility, and the external environment, to name a few, helps enterprises gain sustainable competitive advantage (KOLK, 2016; FARID et al., 2019). Moreover, renewable energy generation is essential for companies. In this regard, the “society and environment” dimension mainly involves corporations’ external public responsibilities, including environmental protection, social welfare, and their internal duties to their employees.
- b. Economy: Research suggests that financial indicators should be used to signal sustainable development. Indicators such as generation and integration costs are crucial in actual operations meaning that sustainable development reflects an enterprise’s financial health. They are also standard indicators accepted by the market.
- c. Resources and technology: in general, a strong company has more resources and higher levels of technology. Moreover, a firm’s technological capacity signals its future competitiveness.
- d. Enterprise management: Corporate culture, a corporate leader’s experiences, and staff abilities exercise significant corporate sustainability influence (MISKA et al., 2018). These factors need to be analysed to measure corporate sustainability performance. Such a measure constitutes part of the risk assessment process and is central to sustainable development.
- e. Market: Market reforms herald a significant change in the business environment. They present opportunities and risks and need to be managed well. The GRI principles offer promising features for developing sustainability strategies for small and medium enterprises:

- **Country-led and nationally owned:** Countries must take the lead and initiative in developing their strategies. They are best aware of their most pressing needs, and uptake will only be successful when the initiative is local and internal.

- **Rooted in a vision of long-term development:** Governments need to formulate a clear vision that addresses all stakeholders' comprehensive needs and legislate the tools to monitor and ensure compliance.

- **Defined through a participatory process:** The sustainability agenda's success requires the collective involvement of society. Given that its effects will affect the entire society, including a comprehensive representation of the society in the formulation process will likely result in widespread support and action.
- **Based on a factual analytical basis:** Sustainability is dynamic and changing constantly. As such, there needs to be a comprehensive information-collection system to provide data concerning the environment, policy, regulations, global accords, new science, market, and social trends, are few to name. To produce a robust analysis of the current state and health of sustainability in a country setting to ensure compliance and strategic approaches.
- **Comprehensive and integrated:** Strategies should seek to integrate economic, social, and environmental objectives through mutually supportive policies. However, where integration cannot be achieved, and hard choices have to be made, they should be negotiated transparently and participative.

2.2. Sustainable Development and Sustainability Theories and Models

As a theory, sustainable development emerged in the 1980s to coordinate the development agenda across economic, societal, and environmental interests (SHI, HAN, YANG & GAO, 2019). It has gained traction to become a standard addition to government and company agendas (MENSAH & CA SADEVALL, 2019). Similarly, sustainable development is an important research area with much global funding. Nevertheless, despite its popularity, it is still evolving and entails meanings that take on a different shape when associated with various aspects of the industry and the environment. This means that some confusion remains (KLARIN, 2018). Despite this, SHI et al. (2019) confirmed that sustainable development's primary objectives are becoming more comprehensive and universal. Factors include ecological sustainability, MDGs, and SDGs today.

Through cognitive development, studies trace the theory of sustainable development as having undergone three stages: the embryonic stage (before 1972), the molding stage (1972–1987), and the developing stage (1987–present) (DALY, 1990; STEER & WADE-GERY, 1993; RICHARDSON ET AL., 1997; TURRA & LEITE, 2007; KHALILI, 2011; SHI ET AL., 2019).

The concept of sustainable development has matured from a vague theoretical conception into practical wisdom. More and more people become comfortable with the language and mandate of sustainable development and increase familiarity with sustainable development tools.

Sustainable development requires the total capital increase and rationality of capital structure, which is the sustainable development concept people should accept (SHI et al., 2019). Hence, the paradox of strong and weak sustainability currently remains (ANG & VAN PASSEL, 2012).

2.2.1. Theories

Institutional theory

Institutional theory helps explain institutionalisation processes surrounding the emergence of sustainable industries (RUSSO, 2003) and the adoption of corporate sustainability-related practices (CAMPBELL et AL., 2012). Several studies also applied institutional theory to analyses sustainability reporting (JENSEN & BERG, 2012), third-party ratings (CHATTERJI & TOFFEL, 2010), green innovations, and certifiable sustainability standards (MONTIEL, HUSTED, & CHRISTMANN, 2012).

New Theory for Corporate Sustainability

The Academy of Management Review introduced the ‘term ecological sustainability in a special issue published in 1995. STARIK & RANDS (1995) wrote about the ability of organisations to exist and flourish for lengthy timeframes, and SHRIVASTAVA (1995) described that the way to achieve sustainability was through the integration of four mechanisms: (a) total quality environmental management, (b) ecological sustainable competitive strategies, (c) technology for-nature swaps, and (d) corporate population impact control.

Resource-Based View

HART (1995) extended the premises of the RBV of the firm to include the natural environment. He named this new theory the “natural resource-based view” (NRBV) of the firm. HART AND DOWELL (2011) assessed the work built on the NRBV and the strategic capabilities described in Hart’s (1995) view: pollution prevention, product stewardship, clean technology, and the pyramid base.

They found those capabilities to be closely related to the social and environmental dimensions of corporate sustainability. Their work also highlighted the difficulties of defining sustainable development for business and pointed out the need for more research in clean technology and the pyramid base.

2.2.2. Models

Economic model

Economic models are designed to sustain the opportunity. Robert Solow advocated viewing sustainability as an investment problem. We must use returns from natural resources to create new possibilities of equal or more excellent value. While perhaps justifiable on other grounds, social spending on the poor or environmental protection takes away from this investment and competes with a sustainability commitment.

Ecological Models

Ecological models propose to sustain biological diversity and ecological integrity. That is, rather than focusing on opportunity or capital as the critical unit of sustainability, they focus directly on the health of the living world (ROLSON, 1994). This model offers two approaches to deciding the preferred ecological goods to sustain. From an anthropocentric viewpoint, essential natural resources, ecological systems, and regenerative processes that human systems rely on should be priorities. From an ecocentric perspective, species should be sustained for their intrinsic value, as should ecological systems as generators of creatures with intrinsic value.

Political Models

Political models help design sustainable social systems that secure human dignity. They offer governments and policymakers guidelines for optimal approaches to achieving and regulating sustainability while preserving citizens' rights and dignity. Environmental justice and civic environmentalism represent one strategy of this model; by focusing on environmentally mediated threats to human life, they point to necessary ecological goods or sustainable environmental management schemes (AGEYMAN, 2005). Other strategies within this model, such as agrarianism or deep ecology, involve more substantive visions of the human good. Ultimately, these models recommend sustaining the cultural conditions needed to realise ecological personhood, civic identity, or even personal faith through ecological membership.

2.3. The millennium development goals

Millennium Development Goals were the eight international development goals established following the Millennium Summit of the United Nations in 2000, where the United Nations Millennium Declaration was adopted. The (MDGs) were meant to be achieved by 2015. They provided a global and overarching framework for economic development, including poverty reduction, improved health

and education outcomes, and other priority areas across developing countries. While global progress towards achieving the (MDGs) was very successful in many places, progress was uneven regarding both regions and goals. By their deadline in 2015, some of the goals remained unachieved, and many new challenges had emerged in the world.

The international community adopted a comprehensive and integrated approach to tackling ecological problems and achieving sustainability. Sustainable development is defined in the 1987 Report of the World Commission on Environment and Development as “development that meets the present's needs without compromising future generations' ability to meet their own needs.” Sustainable development associates three key elements, which are interlinked and interdependent: economic growth, social inclusion, and environmental protection.

World leaders adopted 17 Sustainable Development Goals (SDGs) during the United Nations Sustainable Development Summit in September 2015. These goals constitute the core of the Agenda for Sustainable Development to be accomplished by 2030. The 17 SDGs listed in Table 1, also known as the “Global Goals,” came into force on 1 January 2016. Herewith I describe SDGs; all countries can prioritise, which is more in line with their strategy:

- **End poverty in all its forms everywhere**

Eradicating poverty is an urgent global agenda that affects us all. While many people living in extreme poverty dropped by more than half between 1990 and 2015, many people continue to struggle for the most basic human needs (LIU AND WANG, 2015). Progress has also been limited in other regions, such as South Asia and sub-Saharan Africa, which account for 80 percent of those living in extreme poverty. New threats brought on by climate change, conflict, and food insecurity, meaning that even more work is needed to bring people out of poverty. This involves targeting the most vulnerable, increasing essential resources and services, and supporting communities affected by conflict and climate-related disasters.

- **End hunger, achieve food security and improved nutrition and promote sustainable agriculture**

ANDERSON (2010) confirmed that the number of undernourished people has dropped by almost half in the past two decades because of rapid economic growth and increased agricultural productivity. Unfortunately, extreme hunger and malnutrition remain barriers to development in many countries (BANIK, 2019). Based on the UN report (2017), some 821 million are people estimated to be chronically undernourished as of 2017, often as a direct consequence of environmental degradation,

drought, and biodiversity loss. Over 90 million children under five are dangerously underweight. Undernourishment and severe food insecurity appear to be increasing in almost all regions of Africa and South America.

The SDGs aim to end all forms of hunger and malnutrition, ensuring all people—especially children—have sufficient and nutritious food all year. This involves promoting sustainable agriculture, supporting small-scale farmers, and equal access to land, technology, and markets. It also requires international cooperation to ensure investment in infrastructure and technology to improve agricultural productivity.

- **Ensure healthy lives and promote well-being for all at all ages**

Good health is essential to sustainable development, and it reflects the complexity and interconnectedness of the two (GUÉGANA, SUZÁN, KATI-COULIBALY, BONPAMGUE, & MOATTI, 2018). It considers widening economic and social inequalities, rapid urbanisation, threats to the climate and the environment, the continuing burden of infectious diseases, and emerging challenges such as non-communicable diseases. Universal health coverage will be integral to achieving SDG, ending poverty, and reducing inequalities. Emerging global health priorities not explicitly included in the SDGs, including antimicrobial resistance, also demand action. However, the world is off-track to achieve health-related SDGs. Progress has been uneven, both between and within countries. MOHAMMED & GHEBREYESUS (2018) mentioned that some countries had made impressive gains; national averages hide many are being left behind. Multi-sectoral, rights-based, and gender-sensitive approaches are essential to address inequalities and to build good health for all.

- **Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all**

The total enrolment rate in developing regions reached 91 percent in 2015, and the worldwide number of children out of school has dropped by almost half (UNDP, 2015). There has also been a dramatic increase in literacy rates. Progress has also been challenging in some developing regions due to high poverty levels, armed conflicts, and other emergencies. This is a worrying trend; children from the poorest households are up to four times more likely to be out of school than those of the wealthiest families. Disparities between rural and urban areas also remain high.

Achieving inclusive and quality education for all reaffirms the belief that education is one of the most powerful and proven vehicles for sustainable development. This goal ensures that all children complete free primary and secondary schooling. It also aims to provide equal access to affordable

vocational training, eliminate gender and wealth disparities, and achieve universal access to a quality higher education.

- **Achieve gender equality and empower all women and girls**

Ending all discrimination against women and girls is not only a fundamental human right, but it is also crucial for a sustainable future. Empowering women and girls helps economic growth and development. However, although there are more women than ever in the labour market, there are still large inequalities in some regions, with women systematically denied the same work rights as men. Sexual violence and exploitation, the unequal division of unpaid care and domestic work, and discrimination in public office all remain significant barriers. Climate change and disasters continue to have a disproportionate effect on women and children, as do conflict and migration (PŘÍVARAV& PŘÍVAROVÁ, 2018)

It is vital to give women equal rights, land and property, sexual and reproductive health, technology, and the internet. Today, more women are in public office than ever before, but encouraging more women leaders will help achieve greater gender equality (NARASIMHAN, LOUTFY, KHOSLA & BRAS, 2105).

- **Ensure availability and sustainable management of water and sanitation for all**

More and more countries are experiencing water stress, and increasing drought and desertification is already worsening these trends. It is projected that at least one in four people will suffer recurring water shortages. Safe and affordable drinking water for all requires investing in inadequate infrastructure, providing sanitation facilities, and encouraging hygiene. Protecting and restoring water-related ecosystems is essential. Ensuring universal safe and affordable drinking water involves reaching over 800 million people who lack essential services and improving accessibility and safety services for over two billion.

- **Ensure access to affordable, reliable, sustainable, and modern energy for all**

Between 2000 and 2016, the number of people with electricity increased from 78 to 87 percent, and the numbers without electricity dipped to just below one billion (THE SUSTAINABLE DEVELOPMENT REPORT, 2018). Nevertheless, as the population continues to grow, so will the demand for cheap energy, and an economy reliant on fossil fuels is creating drastic changes to our climate. Investing in solar, wind, and thermal power, improving energy productivity, and ensuring energy for all is vital to achieving SDG 7 by 2030. According to AHUJA & TATSUTANI (2009),

expanding infrastructure and upgrading technology to provide clean and more efficient energy in all countries will encourage growth and help the environment.

- **Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all**

Over the past 25 years, the number of workers living in extreme poverty has declined dramatically, despite the lasting impact of the 2008 economic crisis and the global recession (ISLAM & VERICK, 2011). In developing countries, the middle class now makes up more than 34 percent of total employment – a number that has almost tripled between 1991 and 2015. However, as the global economy continues to recover, we see slower growth, widening inequalities, and not enough jobs to keep up with a growing labour force.

According to the International Labour Organisation, more than 204 million people were unemployed in 2015. The SDGs promote sustained economic growth, higher levels of productivity, and technological innovation. Encouraging entrepreneurship and job creation are critical to this, as are effective measures to eradicate forced labour, slavery, and human trafficking. With these targets in mind, the goal is to achieve full and productive employment, and decent work, for all women and men.

- **Build resilient infrastructure, promote inclusive and sustainable industrialisation, and foster innovation**

Investment in infrastructure and innovation are crucial drivers of economic growth and development (STAFFORD-SMITH et al., 2017). With over half the world population living in cities, mass transport and renewable energy are becoming ever more critical, as is the growth of new industries and information and communication technologies. Technological progress is also key to finding lasting solutions to economic and environmental challenges, such as providing new jobs and promoting energy efficiency (MESSERLI et al., 2019). Promoting sustainable industries and investing in scientific research and innovation are essential ways to facilitate sustainable development. More than 4 billion people still do not have access to the internet, and 90 percent are from the developing world. Bridging this digital divide is crucial to ensure equal access to information and knowledge and foster innovation and entrepreneurship.

- **Reduce inequality within and among countries**

According to the World Inequality Report (2018), income inequality has increased nearly everywhere in recent decades, but at different speeds. It is the lowest in Europe and the highest in the Middle East. These widening disparities require sound policies to empower lower-income earners and promote economic inclusion of all regardless of sex, race, or ethnicity. Income inequality requires global solutions. This involves improving the regulation and monitoring of financial markets and institutions, encouraging development assistance and foreign direct investment to regions where the need is greatest. However, facilitating the safe migration and mobility of people is also key to bridging the widening divide.

- **Make cities and human settlements inclusive, safe, resilient, and sustainable**

Sustainable development cannot be achieved without significantly transforming the way we build and manage our urban spaces. The rapid growth of cities resulting from rising populations and increasing migration—has led to a boom in mega-cities, especially in the developing world, and slums are becoming a more significant feature of urban life.

As UNDP (2015) stated, making cities sustainable means creating career and business opportunities, safe and affordable housing, and building resilient societies and economies. It involves investment in public transport, creating green public spaces, and improving urban planning and management in participatory and inclusive ways.

- **Ensure sustainable consumption and production patterns**

Achieving economic growth and sustainable development requires that we urgently reduce our ecological footprint by changing how we produce and consume goods and resources (UNDP, 2015). Agriculture is the biggest water user, and irrigation now claims close to 70 percent of all freshwater for human use. The efficient management of our shared natural resources and the way we dispose of toxic waste and pollutants are important targets to achieve this goal. Encouraging industries, businesses, and consumers to recycle and reduce waste is equally important, supporting developing countries to move towards more sustainable consumption patterns.

A large share of the world population is still consuming far too little to meet their basic needs. Halving the per capita of global food waste at the retailer and consumer levels is also essential for creating more efficient production and supply chains. This can help with food security and shift us towards a more resource-efficient economy.

- **Take urgent action to combat climate change and its impacts**

No country is not experiencing the drastic effects of climate change (UNDP, 2015). Global warming is causing long-lasting changes to the climate system, threatening irreversible consequences if we do not act (GILLS & MORGAN, 2019). Supporting vulnerable regions will directly contribute not only to Goal 13 but also to the other SDGs. These activities go hand in hand with efforts to integrate disaster risk measures, sustainable natural resource management, and human security into national development strategies. With increased investment and using existing technology, it is still possible that it is still possible

- **Conserve and sustainably use the oceans, seas, and marine resources for sustainable development**

According to UNDP (2015), the world's oceans – their temperature, chemistry, currents, and life – drive global systems that make the earth habitable for humankind. Thus, the challenge is to manage this vital resource essential for humanity and counterbalance the effects of climate change. The SDGs aim to sustainably manage and protect marine and coastal ecosystems from pollution and address ocean acidification impacts. Enhancing conservation and the sustainable use of ocean-based resources through international law will also help mitigate some of the challenges facing oceans (FRID & CASWELL, 2017).

- **Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss**

Human life depends on the earth as much as the ocean for our sustenance and livelihoods (UNDP, 2015). Plantlife provides 80 percent of the human diet, and we rely on agriculture as an essential economic resource. Forests cover 30 percent of the earth's surface, provide vital habitats for millions of species and important sources for clean air and water, and be crucial for combating climate change. While 15 percent of the land is protected, biodiversity is still at risk. Nearly 7,000 species of animals and plants have been illegally traded. Wildlife trafficking not only erodes biodiversity but creates insecurity, fuels conflict, and feeds corruption. Urgent action must be taken to reduce the loss of natural habitats and biodiversity, which are part of our shared heritage, and support global food and water security, climate change mitigation and adaptation, and peace and security.

- **Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels**

No achievement can be expected from sustainable development without peace, stability, human rights, and effective governance, based on the rule of law (ARAB SUSTAINABLE DEVELOPMENT REPORT, 2015). Nevertheless, our world is increasingly divided. Some regions enjoy peace, security, and prosperity, while others fall into seemingly endless conflict and violence cycles. This is not inevitable and must be addressed.

Armed violence and insecurity have a destructive impact on a country's development, affecting economic growth and often resulting in grievances that last for generations (UNDP. 2015). Sexual violence, crime, exploitation, and torture are also prevalent where there is a conflict or no rule of law, and countries must take measures to protect those who are most at risk.

The SDGs aim to significantly reduce all forms of violence and work with governments and communities to end conflict and insecurity. Promoting the rule of law and human rights is key to this process, reducing the flow of illicit arms and strengthening developing countries' participation in global governance institutions.

- **Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development**

According to UNDP (2015), the SDGs can only be realised with strong global partnerships and cooperation. Simultaneously, humanitarian crises brought on by conflict or natural disasters continue to demand more financial resources and aid. Many countries also require Official Development Assistance to encourage growth and trade. Therefore, improving access to technology and knowledge in a meaningful way to share ideas and foster innovation. Also, coordinating policies to help developing countries manage their debt and promoting investment for the least developed, is vital for sustainable growth and development.

The goals aim to enhance cooperation by supporting national plans to achieve all the targets. Promoting international trade and helping developing countries increase their exports is part of achieving a universal rules-based and equitable trading system that is fair and open and benefits everyone.

2.4. Sustainable Development in Developing Countries

Studies attempted to explain sustainable development and economic growth (MENSAH & CASADEVALL, 2019). BORZA (2014) mentioned that there is necessary to be achieved by eco-

efficiency developments to see whether economic growth is sustainable or not. One of this study's essential conclusions is to examine the relationship between economic growth and decent work for all people. Therefore, sustainable economic development may provide both more employment opportunities with generating new working areas and more comfortable and productive working conditions preserving natural environments, ensuring adequate income, securing at work, guaranteeing freedom, and finally guarding gender equality. In this way, a decent work goal for all as a sustainable development policy will be acquired.

Sustainability is an essential factor in this process and appears in exciting shapes like stabilisation of high population density because of the excellent transportation system; local bio-regional infrastructure; urban villages; a modern system of local consumption and regional economic development; networks of cooperation between local government business environment, population, environmental science; social insurance policies and rural communities (SHERBININ et al., 2007).

Planners need to know how to assess whether the development of an area may be sustainable, and which is the most sustainable urban form, and what type of intensity can be the most sustainable in a specific location. Thus, sustainable development is essential for the well-being of the environment and humanity (PAINTER-MORLAND et al., 2017). Companies now actively pursue initiatives to enhance sustainability performance, ensuring that corporate reputation is improved. This study aimed to determine the relationship between sustainable development initiatives and the company.

Therefore, Key challenges to sustainable development in developing countries are presented as follows.

- a) Extreme poverty still ravages the lives of one out of every five persons in the developing world. The social ills associated with poverty, including diseases, family breakdown, crime, and narcotic drugs, are rising in many countries.
- b) Political instability, sometimes leading to violent conflict, hinders socio-economic progress in many countries and regions. Growing inequality of income both within and between countries and the marginalisation of ethnic and other minorities, contribute to this instability.
- c) Environmental deterioration continues to increase natural resource depletion (soil erosion; loss of forests, habitats, and biodiversity; depleting fish stocks), and pollution are severe problems in most countries. Current production patterns and consumption all raise questions about the earth's natural resource base's continued capacity to feed and sustain a growing population—the threat of climate change. Developing countries are expected to be the most vulnerable to the impacts of global climate change. The least developed among them are the most at risk, although their current contribution to the problem is minimal.

- d) Population growth is expected to exacerbate these pressures, although people's consumption levels matter more than their mere numbers. Over 95% of the estimated increase of 2 billion people will live in the developing world over the next twenty years.
- e) HIV-AIDS and malaria are particularly severe diseases, which erode the productive capacity and social fabric of nations. HIV has already profoundly impacted existing infant, child, and maternal mortality rates in the worst affected countries.
- f) Marginalisation: many countries struggle under the combined weight of slow economic growth, a heavy external debt burden, corruption, violent conflict, and food insecurity. They also suffer from actions taken in The Organization for Economic Co-operation and Development countries, such as trade protection. As a result, they are increasingly marginalised from the global economy

2.5. Small and Medium Enterprises in Qatar

According to the Qatar Development Bank (2016), SMEs are companies registered according to Qatar's state laws. The number of the Labour force does not exceed (250) employees except companies operating in the creative industries sector and where the number of Labour force shall not exceed (100) million QR.

Qatar has embraced the idea of developing a knowledge-based economy, and successful steps have been implemented (IBRAHIM & HARRIGAN, 2012; MICHALOS et al., 2009). One example of this is the support of human capital development in the Qatar Foundation's founding in 1995 with a fund of \$2 billion and 2009/10. Education accounted for 13% of government expenditures.⁸³ Qatar Foundation supports education, research, capacity building, and open dialogue at all levels, supporting activities such as the Doha Debates and Al Jazeera television station.

Qatar's sustainable development ultimately depends on the complete integration of environmental, economic, and social goals. The natural capital of non-renewable resources is transformed into human capital for future wealth creation (RICHER, 2014). The development of each of these areas cannot occur on an individual level since they are part of a complex system that interacts in a multitude of ways. Qatar could take a lead role in sustainable development by aggressively implementing a comprehensive plan for the country's development. This plan would include strictly managed natural areas, innovative industrial development, and urban design, promoting research and product design while giving Qatar a market advantage as a "first mover."

Sustainable development is a path of economic and social development that incorporates, and is not independent of, the natural environment (ROSEN & KISHAWY, 2012). When considering economic and social development, it is essential to realise that the economy and the social aspects of humans

take place within the environment and are entirely dependent upon the environment. However, the scale of human activity is now so great that humans can fundamentally affect the global environment's functioning. We risk exceeding planetary environmental boundaries resulting in sudden and potentially catastrophic global environmental change. The challenges presented by human population growth on earth's ability to continue to act as a source of resources and sink for emissions re-emerged in the mid-20th century. The idea that the earth has a limited carrying capacity was brought to the greater international community's attention, with *Limits to Growth*'s publication in 1972. The authors were widely criticised for being Malthusian and underestimating technology and human inventiveness to counter the earth's capacities' fundamental limits. Publication of the book did initiate resource limits and began an international dialogue that leads to the World Commission on Environment and Development (WCED) in 1983. The report of the Commission (commonly referred to as the Brundtland commission from the chair Gro Harlem Brundtland), *The Common Future*, introduced the idea of sustainable development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” It brought the concept of interdependence between economic and social development and the environment, which has since been elaborated by Agenda 21 UNCED10 and the Rio (1992) outcome paper. Sustainable development is a model of good asset management. While the description of sustainable development in UN reports outlines the concept of sustainable development, it does not set enforceable limits or give political leaders the information or tools they need to make informed decisions and establish policies.

Several works provide a synthesis of the current state of knowledge about SMEs and their contributions to economic and social well-being (MATT & RAUCH, 2020). SMEs' diverse characteristics and the opportunities and challenges in a globalised and digital economy (OECD, 2017; MESSERLI, 2019). It also identifies areas where knowledge or data gaps exist and where more analysis is needed. The future development and implementation of an Organization for Economic Co-operation and Development Strategy would help governments level the playing field for SMEs and enhance their contributions to inclusive growth in different economic and social contexts (SACHS, 2004).

In many OECD countries, governments face the challenges of low growth, weak trade and investment, and rising or persistently high inequality (OECD, 2016). They also face a growing dissatisfaction among citizens with the current situation, which manifests itself in a backlash against globalisation and technological change. Against this backdrop, there is a need to create the conditions that enable

the benefits of open markets and technological progress to be enhanced and shared more broadly across the economy and society.

SMEs are key players in the economy and firms' broader ecosystem (HOBOTHM, 2001; KUMAR, 2017; ALHARBI & AL-ASHAAB, 2020). However, SMEs should participate more actively in the digital transformation to boost economic growth and deliver more inclusive globalisation (OECD, 2017). Across countries, at all levels of development, SMEs have an essential role in achieving the Sustainable Development Goals (SDGs) by promoting inclusive and sustainable economic growth, providing employment and decent work for all, promoting sustainable industrialisation fostering innovation and reducing income inequalities. However, boosting SME potential for participating in and reaping the benefits of a globalised and digital economy depends significantly on conducive framework conditions and healthy competition. Due to constraints internal to the firm, SMEs are disproportionately affected by market failures and barriers and inefficiencies in the business environment and policy sphere (HERR & BETTEKOVEN, 2019). SMEs' contributions also depend on their access to strategic resources, such as skills, knowledge networks, finance, and public investments in education and training, innovation, and infrastructure. Furthermore, for many SMEs, a conducive environment for the transfer of business ownership or management represents an essential condition for ensuring business viability over time, with implications for jobs, investment, and growth. The SME policy space is complex. It comprises framework conditions; broad policies that impact SMEs; and specifically targeted policies. These areas often cut across the boundaries of ministries and government agencies and levels of government. Since SMEs are usually embedded in local ecosystems, which represent their primary source of knowledge, skills, finance, business opportunities, and networks, it is also essential to consider factors affecting framework conditions at the local level and how policies developed at a national level are tailored to local requirements, as well as how they coordinate with policies that are shaped at the regional or territorial level.

Most sustainable development-related research focuses on large companies rather than SMEs, especially in the industrial sector. The importance of SMEs often remains unnoticed for several reasons. First, - the environmental impacts of large firms are more visible. It is easier to see, measure, interpret and evaluate the impact of large enterprises.

The second reason is the nature and structure of the SME sector. Most of these enterprises are very small, with minimal impact on the environment. Their individual, for example, waste generation and energy consumption levels, may be very low. Besides, many SMEs (mainly in developed countries) are operating in the service sector and have no obvious "polluting" industrial practices. Therefore, it seems that SMEs are causing little or no impact on the environment (LABONNE, 2006). However,

this assumption is not correct - like large enterprises, SMEs have a significant impact on the environment. Still, the maximum impact may be caused not by individual companies' activity (with exceptions) but by the total number of SMEs operating in all sectors.

Thus, the impact on individual SMEs' environment may be minimal, especially if it is a service sector micro-enterprise. However, it should be noted that since the SME sector involves enterprises of different sizes, in many aspects (also related to the impact on the environment), SMEs are more comparable to a large company than small or micro-sized, especially in the manufacturing sector. Therefore, the most significant environmental impact is caused by SMEs of the following manufacturing sectors: metal manufacturing, textile, plastics, wood and furniture manufacturing, publishing, electronics, food, and beverage industry, and chemicals and chemical products manufacturing SMEs. The problem lies in the fact that SMEs often have inadequate knowledge about their environmental impacts and management in this area and are not familiar with environmental legislation and obligations assigned to them (EUROPEAN COMMISSION, 2007). This often results when SMEs do not implement any practical measures to reduce an environmental impact. Numerous scientific works concerning sustainable management, efficiency, and innovation are also more focused on large companies and the industry level, but not on the SME sector (LABONNE, 2006). SMEs develop preventive voluntary environmental improvement programs significantly less than large companies. They also less frequently adopt environmental policies, introduce a formal environmental management system, carry out environmental audits, or implement other sustainable development and environmental performance evaluation and improvement measures.

The critical sustainable development decision-making promoting factors in SMEs are as follows: the pursuit of competitive advantage, supply chain pressure, legal requirements and obligations, international standards and, demand for voluntary reporting (RANGANATHAN, 1998). Methodologies used for measuring sustainability (involving sustainability of environmental, social, and economic domains, both individual and in various combinations) are still evolving. They include indicators, indices, benchmarks, audits, cost accounting, and assessment and reporting systems. Economic and financial indicators are a well-understood business “language” that would help achieve promising results if expressing sustainable development aspects. Therefore, SMEs need a relatively simple, easily adapted, flexible decision-making model expressing sustainable development aspects (economic, environmental, and social) through financial indicators.

Researchers worldwide recognise the importance of entrepreneurship (PAPASTATHOPOULOS & BENEKI, 2010; VERBEKE, & CIRAVEGNA, 2018; HADDOUD, ONJEWU & JONES, 2019). The Qatari government recognised this importance in “Economic Development,” which is one of the

essential pillars of the Qatar National Vision 2030, where it was clearly stated that as part of the suitable economic diversification strategy: However, the diversified economy that gradually reduces its dependence on hydrocarbon industries, enhances the role of the private sector and maintains its competitiveness through a knowledge-based economy characterised by innovation (QATAR NATIONAL VISION 2030, 2008).

The SMEs are material to Qatar's National Vision 2030, which has set up several strategic goals, including building a well-diversified economy (QATAR SECOND NATIONAL STRATEGY, 2018/2022). This sector has previously been considered weak; however, legislative initiatives have been put in place to drive it forward. The new approach focuses on stimulating SMEs' services, supporting diversification, and creating employment opportunities for men and women in the national workforce. The third pillar of Qatar National Vision 2030 - Economic Development, set a non-hydrocarbon sector goal to raise GDP by 2030 significantly. Economic diversification, focusing on enhancing the private sector's role and maintaining its competitiveness is a key priority to accomplish this goal.

The future for SMEs in Qatar looks bright, and the Qatar government's vision 2030 emphasises the importance of SME contributions to the economy. The government's economic development strategy under Qatar vision 2030 promotes private sector involvement in economic diversification to reduce the dependency on the hydrocarbon industry. (FERNANDEZ & ALI, 2013). The SME sector is expected to see growth in the coming years, especially with the FIFA World Cup Qatar 2022 nearing. This will give emerging companies and entrepreneurs the chance to participate in this global event (GULF-TIMES, 2018).

Qatar's Vision looks to a future that sustains high living standards, safeguards economic and financial stability, and provides a solid foundation for prosperity through expanded innovation and entrepreneurial capabilities (IBRAHIM & HARRIGAN, 2012). Today, the World Economic Forum (2019) classifies Qatar's economy as one transition from factor (input) driven economic growth to efficiency and productivity advances come more to the fore. As the strategy observes, inefficiency and lagging productivity in Qatar's non-oil and gas economy are serious weaknesses, but, equally, closing gaps constitutes an opportunity to stimulate future growth (ALMUTAIRI, 2016).

2.5.1. Small and Medium-sized Enterprises Definition

Small and medium-sized enterprises may have a limited number of employees. The abbreviation "SME" is used in the European Union and international organizations such as the World Bank, the United Nations, and the World Trade Organization (WTO). Small enterprises out a large number of

companies by a wide margin and also in total, employ many more people. SMEs are also responsible for driving innovation and competition in many economic sectors (AYANDIBU & HOUGHTON, 2017).

Table 1. Sectors of Small And Medium Enterprises in Qatar

Source: Qatar Development Bank (2016)

Sector	Criteria	Micro	Small	Medium
Agriculture	No. of Employees	1-5	6 -30	31 - 250
	Annual Turnover	Less than 1	1 - Less than 20	20 - 100
Manufacturing	No. of Employees	1-5	6 -50	51 - 250
	Annual Turnover	Less than 3	3 - Less than 20	20 - 100
Creative Industries	No. of Employees	1-5	6 -30	31 - 100
	Annual Turnover	Less than 1	1 - Less than 20	20 - 100
Construction	No. of Employees	1-10	11 -50	51 - 250
	Annual Turnover	Less than 3	3 - Less than 20	20 - 100
Trade	No. of Employees	1-5	6 -50	51 - 250
	Annual Turnover	Less than 3	3 - Less than 20	20 - 100
Other Services	No. of Employees	1-5	6 -50	51 - 250

https://www.qdb.qa/en/Documents/The%20Satate%20of%20SMEs%20in%20Qatar-2016_EN-Web%20-%20P.pdf

A series of previous studies aimed to detect SMEs' critical success factors (AL-TIT, OMRI AD EUCHI, 2019). For instance, CHAWLA et al. (2010) considered critical success factors (CSFs) of small business in China and the USA. They found that small business in China is subject to several success factors related to marketing, competitive forces, industry trends, location, capital availability, and owner experience. Their study exhibited similarities between small businesses in China and the USA, except for the business-financing factor. CHONG (2012) investigated the CSFs for Malaysian SMEs. This study concluded that factors such as managerial skills, government support, training, access to capital, marketing, customer service, competitive prices, human resource management, social skills, location, family, and friends support are the CSFs for SMEs in Malaysia. For a developing country, NG & KEE (2012) identify the CSFs for SMEs, such as leadership and management, intellectual capital, organizational innovation, entrepreneurial characteristics and competence, human resource, motivation, and market orientation. Also, NIKOLIĆ et al. (2015) classified all factors that attribute to SMEs success into two groups: Individual factors and non-

individual factors. Individual factors cover entrepreneur characteristics, such as owner and manager skills, personal characteristics, gender, and motivation. In contrast, non-individual factors refer to internal (marketing, ability to compete, technology, innovation) and external factors (limited finance, market conditions, intensive competition). World Bank's definition of SMEs is that microscale; less than 50 employees, small scale; 50 employees, medium scale; 50-200 employees. Following the first SMEs definition of the EU in 1996, the SME definition related to personnel numbers is required to revise because of increases in inflation and productivity. Also, TEWARI et al. (2013) mentioned that SMEs is an enterprise employing up to 249 persons. They further divide the category into micro (1-9 employees), small (10-49 employees), and medium (50-249 employees) enterprises. Lower-income economies more frequently use 50 or 100 employees as a threshold for defining an SME. Given the advantages of enterprising, many governments have turned to it to cope with economic, social, and political burdens. Some researchers have described the role of government in creating jobs merely through the public sector as an unsustainable situation (RYAN et al., 2011). This situation has been felt by all nations, developed and developing countries. Gulf Cooperation Council (GCC) countries, which have relatively high income per capita, have acknowledged that the government cannot be the only employment source. Thus they are looking for new alternatives, such as the private sector, in generating employment opportunities (FORSTENLECHNER & RUTLEDGE, 2010).

2.5.2. The Contribution of SMEs to Qatar Economy

LUCIANI (2017) confirmed that Qatar's economy is one of the most active in the Middle East and North Africa region. The key to optimism and confidence in the State's commitment to developing a broad-based private sector will sustain Qatar's living standards. By 2030, Qatar aims to achieve its national vision of being an advanced, educated society, capable of sustaining a better living standard. The Qatar National Vision for the year 2030 provides the framework within which national strategies and implementation plans are being developed. (Qatar Entrepreneurs in Qatar have borne witness to the development of several strategic institutions by Qatar's government to support SMEs and start-ups. This includes Qatar's National Research Funds (QNRF) in 2006, Qatar Science and Technology Park (QSTP) in 2009, Qatar Development Bank with its online SME toolkit, Al-Dhameen credit guarantee launched in 2012, Digital Incubation Center (DIC), Qatar Business Incubation Centre (QBIC), Silatech and Bedaya Center. However, Qatar can still improve its entrepreneurship ecosystem and enhance entrepreneurial activities, as the current achievement is still considered not satisfying. Based on the Qatar Development Bank (2016), around 15-17% of non-oil GDP in 2016 belongs to SMEs, compared to 53% in the UAE's GDP for non-oil sectors Development Bank.

SMEs play an essential role in the economic development of a country (KESKİÇ, H., GENTÜRK, SUNGUR & KİRGİÇ, 2010). Their role in terms of employment generation and contribution to GDP is hugely critical. According to International Finance Corporation, SMEs contribute to nearly 64% of GDP and 62% to employment in developed countries. (SALEEM,2019)) Qatar is a motivating case to investigate given the Qatar economy is mainly dependent on the export of natural gas and petroleum, which has considerable volatility (AL-MARRI, 2017). Developing and supporting private sector activities, including SME development, is an integral part of the Qatar diversification plan. Due to Qatar's small market size and its current highly competitive and saturated market in many sectors, businesses need to focus on exporting their products. Qatar's GDP has been forecast to grow continually until 2022, with the World Bank forecasting 3.2% growth next year and also in 2022. This year, the World Bank has forecast a GDP growth of 1.5% for Qatar. In its latest report released yesterday, the World Bank said growth in the Middle East and North Africa (Mena) region is projected to accelerate to 2.4% in 2020, primarily driven by higher investment, promoted by public sector infrastructure initiatives and healthier business-friendly environment. Iran's economy is forecast to stabilize, assuming the impact of sanctions tapers somewhat, it said. "Despite the projected growth acceleration, long-standing challenges, such as high unemployment rates among youth and women and high poverty rates in some countries, will remain," World Bank noted. Among oil exporters, growth is expected to pick up to 2%, World Bank said. Infrastructure investment and business climate reforms are seen advancing growth among the GCC economies to 2.2%. Iran's economy is expected to stabilize after a contractionary year as the impact of sanctions tapers and oil production and exports stabilize. Simultaneously, Algeria's growth is anticipated to rise to 1.9% as policy uncertainty abates and investment picks up.

Table 2. Industry Segment Composition in Qatar

COUNTRY	SEGMENT	INDUSTRY SEGMENT COMPOSITION	GDP BY SEGMENT
QATAR	Agriculture	Liquefied natural gas, crude oil	0.10%
	Industry	production, and refining. Ammonia,	73.60%
	Service	fertilizer, petrochemicals, etc	26.30%

Source: <https://www.cia.gov/library/publications/the-world-factbook>

Qatar is an emerging economy in the GCC. There are significant differences in Qatar's economic conditions due to its cultural background and workforce composition (WELSH & RAVEN, 2006). A consistently applied definition of SMEs is vital in terms of policy implications, resource allocation,

and comparisons (HERTOG, 2010). The variation in SMEs definitions and the distinct economic objectives of different countries make it a unique segment in each economy.

Access to capital is the critical constraint to SMEs growth, and many SMEs stagnate due to lack of funds. According to the World Bank, approximately 70% of all micro, small and medium-sized enterprises in emerging markets lack access to capital. Since SMEs are startups with limited cash flows and collateral, obtaining financing based on cash flows or collateral is not viable (BALOGUN et al., 2016). On the other hand, Financial Institutions (FIs) require adequate collateral to safeguard their interests. As a result, SMEs are vulnerable to credit rejections by Financial Institutions, thereby making access to capital extremely challenging. According to a survey conducted in 2013, the collateral requirements of FIs and interest on credit facilities were mentioned as the biggest challenge faced by Qatar's entrepreneurs. Collateral requirements and interest rate are interlinked as weak collateral increase credit risk for the FIs, leading to higher pricing being charged by FIs. Despite risks involved in SME financing due to lack of cash flows and inadequate collateral, a massive potential for growth exists for FIs in this sector. The capital requirement of SMEs and a total financing gap for Micro and SMEs in the Middle East and North Africa (MENA) is estimated to be in the range of US\$210 to \$240 Billion. Moreover, the World Bank survey of over 130 MENA banks shows that only 8% of lending goes to SMEs across MENA, and the percentage is even less in GCC countries at 2%. This is substantially lower than the developed countries' average of 22% (IFC, 2019).

Large corporations dominate, in the oil & gas sector, the economy of Qatar. Therefore, the Qatari government intends to offer large corporations incentives to collaborate with SMEs on various projects by sourcing supply chains (TOK, 2020). For instance, Qatar Development Bank and Qatar Shell announced that 26 local SMEs were shortlisted for a tender in six business opportunities in the supply chain for Pearl GTL (Gas to liquid) in November 2016, the world's largest gas-to-liquids plant (OXFORD BUSINESS GROUP, 2019).

Qatar is blessed with a rich resource base of non-renewable resources (gas and oil) and renewable resources in the terrestrial and marine habitats. The terrestrial and marine habitats form the basis of Qatar's unique cultural heri, including diving, falconry, and, Also, the uniquely challenging environmental conditions may support specially adapted organisms that could be exploited for advanced biotechnology. However, the current population explosion and meeting the demands of such a population, coupled with the expanding industry, have placed increasing pressure on all aspects of the country's natural and cultural wealth. Improved industrial efficiency with technological advancement in concert with judicious labour immigration and urban planning will significantly support sustainable development.

The novel design of cities and industrial cities can lead the way in a move to a knowledge-based society, illustrating first-hand how reasoned choices positively influence our standard of living. Qatar's sustainable development ultimately depends on the complete integration of environmental, economic, and social goals. The natural capital of non-renewable resources is transformed into human capital for future wealth creation. The development of each of these areas cannot occur on an individual level since they are part of a complex system that interacts in a multitude of ways. Qatar could take a lead role in sustainable development by aggressively implementing a comprehensive plan for the country's development. This plan would include strictly managed natural areas, innovative industrial development, and urban design, promoting research and product design while giving Qatar a market advantage as a “first mover”.

To ensure these conditions are met, a scientific base must be established concerning maximum yields for renewable resources and critical levels and loads for ecosystem absorptive capacity basic information, which is currently lacking for Qatar. The mechanism of achieving sustainable development has been hotly debated, including whether pursuing sustainability lies with individuals' choices or institutional and technological advances (reviewed by Robinson¹³). Despite some criticism, it is crucial to think of sustainable development as an approach to development that “integrates environmental, social and economic issues in a long-term perspective” in a way that incorporates not only the interests of markets and business but utilizes them to drive positive changes. In this way, if not all, stakeholders can be included despite potential differences in ideology concerning, why and how sustainable development should be pursued. Hence, sustainable development is economic development that supports social development, or improvement of human well-being, without compromising the fundamental environmental and cultural framework in which it occurs, thus ensuring intergenerational equity.

More recently, UNEP has gone further in outlining how transforming to a “Green Economy” or “Green Growth” will fundamentally revitalize the global economy while protecting social and environmental interests with a mere 1–2% of Gross Domestic Product. Green growth or green economy will fundamentally tie together economic growth and environmental management or development. Thus, rather than economic, environmental, and social pillars of sustainable development, environment, and economic growth are intrinsically tied with environmental development at the core of economic growth.

2.6. Studies on Perceived Sustainability and Performance

Sustainable companies have sustained higher financial performance. Notwithstanding sample limitation, the causal evidence reported in this study suggests the existence of a significant bi-

directional relationship between corporate social responsibility practices and corporate financial performance (TIAN et al., 2011).

Studies have followed new approaches that use the input-output method for approaching sustainability as a system-based concept. For example, HENRI & JOURNEAULT (2010) have used an integrative matrix that ranks environmental performance on two scales: process versus results and internal versus external dimension. They argue that these two scales' junction provides a framework for organizing various environmental performance views. Information is needed to answer how companies integrate environmental and social responsibility activities within business processes? For this purpose, the focus could be on community, environment, diversity, and the ethical standards dimension, using the stakeholder model. Organizations chose these four dimensions because they are internally connected and serve as a reasonable reflection of sustainable development progress.

This approach is also supported by prior studies (EPSTEIN & ROY, 2001). Epstein and Roy's sustainability performance indicators include workforce diversity, environmental impacts, bribery, corruption, community involvement, ethical sourcing, human rights, product safety, and usefulness. SCHALTEGGER & SYNNESTVEDT (2002) suggested using the level of environmental protection achieved and the kind of environmental protection practised to measure environmental protection. Their ideas are linked to WARHURST'S (2002), who proposed sustainability measurement, including measuring sustainable development in two-steps. Firstly, an examination of the progress made in many selected individual fields. Secondly, an assessment of sustainable development's overall progress is determined by combining these individual fields. BANSAL (2005) also proposed a corporate sustainable development construct based on three principles: economic integrity, social equity, and environmental integrity.

2.7. Research Model

To summarize, the investigation of corporate sustainability is essential in Qatar for many reasons. Firstly, this research outlines sustainable development and examines the potential for success in Qatar's development strategy. Secondly, to ensure sustainability requirement, testing structural relationships between the study model variables must be considered in relation to SMEs' performance (financial and non-financial), which is currently lacking for Qatar. Lastly, Qatar has made initiatives towards developing sustainability indicators. In line with the 2030 Vision, this study's findings will help improve the efforts that have previously been made, these indicators a comprehensive effort has been made to collect data necessary for the indicators.

2.7.1. Top management support

EPSTEIN et al. (2010) asserted that top management typically cascades management decisions down to support sustainability practices corporate at the corporate level. In his survey study, WONG (2010) found that top management commitment is the most significant factor in driving corporate sustainability. HENARY (2019) confirmed that employees are much more likely to present sustainable practices if top management or perceived corporate commitment. This was found to be even more significant a factor than personal values or individual environmental interests. Therefore, this study hypothesises the following:

H1: There is a significant positive relationship between top management support and perceived corporate sustainability.

2.7.2. Corporate Social Responsibility Practices

Corporate social responsibility (CSR) has attracted the academic community's interest, investors (PARTALIDOU, 2020). Also, HEGDE & MISHRA (2019) mentioned that CSR directs companies' initiatives toward social good which is not required by the law; it is considered a strategic choice. It has a very close relationship with the concept of sustainability. However, most companies have long practised corporate social and environmental responsibility to contribute to the communities' well-being (CHASE & KARIM, 2015). Previous studies in the literature were interested in the relationship between CSR and sustainability, and some found a positive association between them (PRASAD et al., 2019) Therefore, this study hypothesises the following:

H2: There is a significant positive relationship between corporate social responsibility practices and perceived corporate sustainability.

2.7.3. Green Practices

Sustainable development has received increasing attention in recent literature, driven by increased environmental concerns (MARTOS-PEDRERO et al., 2019). Studies have shown that every country today, irrespective of the ideological and modernity divides, support the notion that socio-economic growth must resonate with the environment in a friendly manner through sustainability (SHISHI et al., 2015). ÇANKAYA & SEZEN (2019) found a positive association between green practices and corporate sustainability. Therefore, this study hypothesises the following:

H3: There is a significant positive relationship between green practices and perceived corporate sustainability.

2.7.4. Environmental Corporate Strategy

Many companies are looking at the need to engage further in sustainability and environmental issues (KASHMANIAN et al., 2011; MÅRTENSSON & WESTERBERG, 2016). However, an increasing number of companies have decided to integrate sustainability into their business through their corporate strategy (ENGERT et al., 2016; OERTWIG et al., 2017). Studies show that strategy can be seen as a path to the environment and corporate sustainability. Therefore, this study hypothesises the following:

H4: There is a significant positive relationship between corporate environmental strategy and perceived corporate sustainability.

2.7.5. Corporate sustainability and Performance

Studies seek to elaborate a considerable emphasis on the connection between sustainability and economic functioning (NICOLĂESCU et al., 2015). Many studies examine the link between corporate sustainability and performance (e.g. Eccles et al., 2014; KARLSSON & BÄCKSTRÖM, 2015). Moreover, ONCIOIU et al. (2020) found a positive association between corporate sustainability and financial performance. Similarly, found a positive association between corporate sustainability and none financial performance. Therefore, this study hypothesises the following:

H5: There is a significant positive relationship between perceived corporate sustainability and financial performance.

H6: There is a significant positive relationship between perceived corporate sustainability and financial performance

Efforts have been put to the factors affecting perceived corporate sustainability. On the other hand, even though determining and investigating such factors' impact, the body of literature indicates a lack of practical work. The model of the study investigates the relationship between 6 variables. These variables have been selected based on a thorough review of the sustainability literature. Top management support is cited as one of the key factors that impact sustainability (BRYDE, 2008).

Moreover, corporate social responsibility practices as a variable are also selected because they are fundamental constructs in sustainable development (CAMILLERI, 2017). Green practices critically affect sustainability practices (CONDING et al., 2013). Lastly, corporate environmental strategy construct is selected due to the interrelationship with sustainability and how it will perceive corporate sustainability (RODRIGUES & FRANCO, 2019). Many research efforts confirm the importance of perceived corporate sustainability and performance (CHOI, 2014).

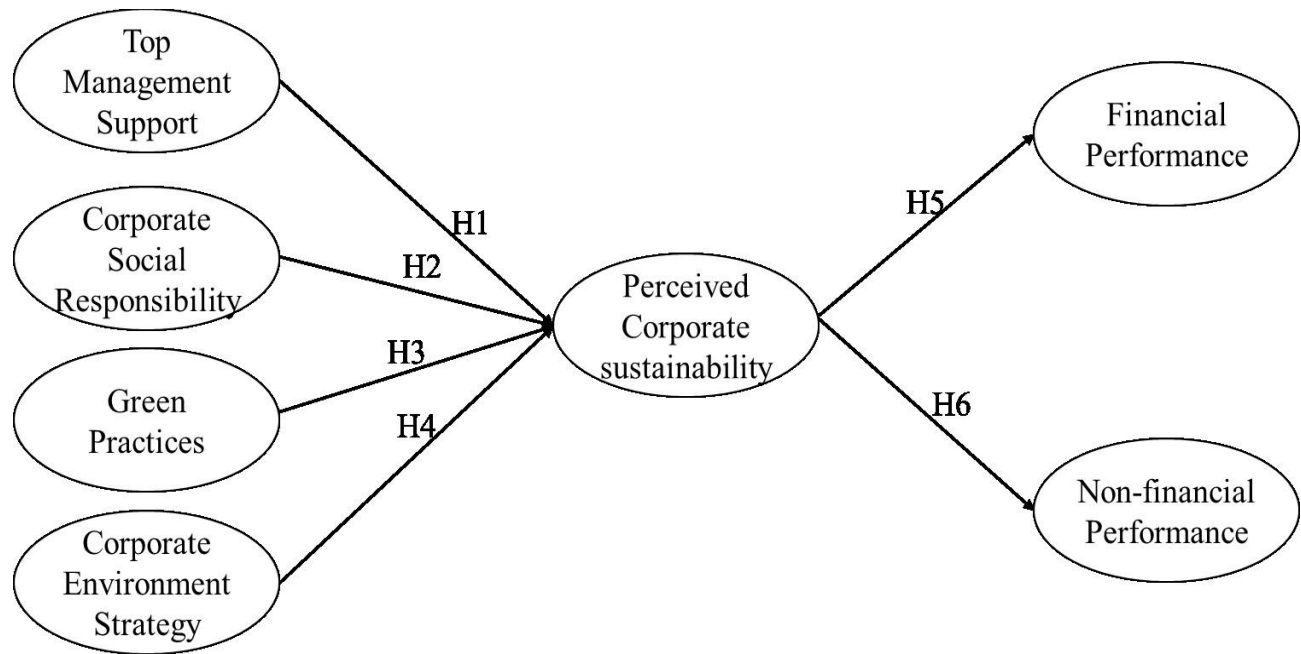


Figure 2. Research Framework

Source: developed by Author based on literature review

3. MATERIALS AND METHODS

This chapter covers the research design, target population, sample size, sample procedure, data collection procedure and instruments, data analysis and presentation to fulfil the research aims. It justifies each method used and all the research process relevant to the objectives of this research.

3.1. Research Design and Population

This is a cross-sectional study using a quantitative procedure administered to 203 employees. According to SEKARAN & BOUGIE (2016), a quantitative research study is appropriate when measuring a variable. The questionnaire was designed by the researcher and reviewed by the supervisor and a few experts. The study population is represented by employees working in SMEs in Qatar. The primary justification for choosing this population comes from Qatar's importance in investigating the relationships between perceived corporate sustainability and SMEs performance.

The study selects quantitative many for many reasons. Firstly, the current study is interested in the factors at various SMEs expected to influence individuals' perception of perceived corporate sustainability. Therefore, the unit under study in this research is an individual employee in the listed SMEs companies in the Qatari context. The perception of these targeted employees can be affected by many antecedents such as top management support, green practices, CSR practices and environmental strategy. Therefore, any results and findings revealed from this research are expected to have crucial implications for Qatar's whole SMEs industry. Secondly, a quantitative investigation of the structural relationships among the variables and their impact on perceived corporate sustainability and how this sustainability will affect performance must have significant findings that help SMEs achieve their community role.

The research population is the unit that helps the researcher collect information to achieve the purpose of the study. In other words, the population is a collection of elements that the study is concerned to examine (NEUMAN, 2004). According to the REPORT OF THE MINISTRY OF LABOUR IN QATAR, 300 SMEs in different sectors are listed to represent the study population. According to SEKARAN (2003), the target population is a collection of individuals or regions to be investigated in a statistical study. It is a group of people that the researcher wants to study.

Many techniques could have been used to determine the sample frame. Because of the difficulty of enumerating all study sample members, a random sample was selected based on the statistical equations for the appropriate samples that accurately represent the study population. According to COHEN (1988), the larger the sample size, the smaller the error and the result's greater precision.

Since the sample frame population is the listed SMEs in Qatar, which is 300 companies in different sectors.

Purposive sampling is a form of nonprobability sampling in which respondents are selected from the target population with specific characteristics of the total population (ETIKAN, MUSA & ALKASSIM, 2016). Purposive sampling methods were used in this study as a form of nonprobability sampling. This type of sampling technique was more functional under conditions where the researcher is purposely interested in the cause and effects of certain issues under consideration. It is also applied where the research study was interested in determining a causal-like relationship between two or more variables. Purposive sampling was also used when the researcher was interested in ascertaining one variable's effect on the other where one of the variables had already occurred, so the excluded population's effect on the occurred population could easily be determined more accurately more clearly. In this study, companies from the listed SMEs were selected purposively for several reasons: (i) they were SMEs working in Qatar(ii) they kept up-to-date with developments in perceived corporate sustainability practices and; (iii) they fulfilled the criteria of different sectors that probably deal with green practices and sustainable development activities. The sample here was selected based on the pilot study carried out on the selected companies.

According to BABBIE (1973), the pilot test is an essential step in developing a survey questionnaire; the pilot study makes a distinction between the validity and reliability tests by identifying aspects of the study design, and the pilot study is seen as a miniaturized “walk-through” of the entire study design. In this context, BALIAN (1994) strongly recommends that a pilot study be undertaken because it provides the researcher with a full review of the questionnaire, the respondents, and the actual test processes. The rationale is used to ensure the reliability and validity of the data. A pilot study was conducted to check the research questionnaire's validity and reliability, using a sample of (35 respondents) of the academic staff who were representative of the three selected universities' population. The pilot study respondents' suggestions and comments were evaluated, and those found to be valid were incorporated into the survey or test design before the actual study. Because of the pilot study, several questions were rephrased to make them easier to understand, and one more independent variable was added.

According to Richard, the jaeger equation to determine the minimum sample size is

$$n = \frac{\left(\frac{z}{d}\right)^2 \times (0.50)^2}{1 + \frac{1}{N} \left[\left(\frac{z}{d}\right)^2 \times (0.50)^2 - 1 \right]}$$

Where N = population size which is 406 employee work in the SMEs companies

d= error which is 0.05

z= standardized value corresponds to 95% confidence.

After applying the equation, I found that the minimum sample size is 198, so I randomly distribute about 297 questionnaires.

Table 3. Response Rate of Questionnaire

Total distributed questionnaires	
Total questionnaires distributed	290
Valid questionnaires received from respondents	203
Invalid questionnaires	87
Overall response rate	70%
Useable response rate	30%

Source: Prepared by the researcher from data (2019)

The study sample involved the employees who work in the selected SMEs with responsibilities and information about sustainability practices. The researcher distributed 290 questionnaires to the target person. The number of returned questionnaires, which were suitable for statistical analysis, was 203 which means that the response rate was 70% which is a high rate and sufficient to run structural equation modelling (SEM) in AMOS software. The purpose of obtaining the necessary data is to achieve the study's objectives and to test hypotheses. The questionnaire was used as the primary tool in data collection. The study relied on previous studies to determine the variables of the study and benefit from the opinions of experts and specialists in this field. After preparing and designing a written questionnaire, a pilot study was conducted. The pilot study aimed to test the questionnaire measurement items' validity and see how respondents answer the questions.

3.2. Data Collection Tools: Questionnaire

The questionnaire instrument of data collection was applied to access information on human behaviour's various and multidimensional aspects (COHEN, 2013). Furthermore, in designing the questionnaire, all questions were formulated and developed to answer the research questions by referring to all the variables and their measurements. The data collected is more organized and properly structured in a questionnaire, enabling easy handling and easy analysis (SEKARAN & BOUGIE, 2016). A scored questionnaire method of data collection had an additional advantage over

the interview in that time was saved, and the cost was reduced because a large data sample could be generated from the responses with less error (DE LEEUW, HOX & DILLMAN, 2008).

3.2.1. Questionnaire Design

To collect relevant information, the main questionnaire and set of questions were developed based on the measurements of variables, as shown in Table 3 and the Research Model. The main questionnaire (see Appendix 2) consisted of three parts: general information about respondents (demographic profile); factors affecting perceived corporate sustainability practices, perceived corporate sustainability practices of the SMEs understudy in Qatar; performance, and information gathering from the three purposively selected SMEs in Qatar.

Data collection sources were primary data and secondary. Primary data were collected through a questionnaire designed by consulting literature review and previous questionnaires of other similar studies. The second step of data gathering was achieved by distributing the questionnaire to the randomly selected SMEs employees, considering the sample's identification for the research, and making preliminary contact with the selected sample using simplified language and translating some of the questionnaires into the Arabic language.

3.2.2. General Information

The first part of the questionnaire provided details on the respondents' demographic profile, as shown in Appendix A. The demographic profile consisted of seven questions to collect necessary information about respondents and their organization. The demographic profile helped describe data on gender, age, social status, education level, work experience, and current position. A Likert scale was used to measure the respondents' answers (See Table 4). For descriptive purposes, questions about green practices and sustainable development are shown in the questionnaire's first part.

A Likert scale is a type of rating scale used to measure attitudes or opinions. With this scale, respondents are asked to rate items on a level of agreement as follows (Table 4.):

Table 4. The five-point scale

Strongly Disagree	=	1
Disagree	=	2
Neutral	=	3
Agree	=	4
Strongly Agree	=	5

Source: Researcher's preparation

The second part related to the factors affecting perceived corporate sustainability practices among SMEs in Qatar. It contains one group of questions consisting of five items designed to measure top management support. A five-point Likert scale was used to seek respondent opinions by scoring items ranging from one to five to measure green practices. The respondents indicated a response by making (a tick) in one of five points, as shown in Table 4. Responses were coded so that higher values indicated higher levels of agreement—the third part of the questionnaire related to the perceived corporate sustainability practices. The last part is related to SMEs performance, including financial and non-financial performance. A five-point Likert scale was used in a similar way to the one used in part two of the questionnaire. All independent variables and the dependent variable were measured by using different items (see Table 3).

Table 5. Measurement items of the study variables

Variable	Number of Items
Top management support	5
Green practices	9
CSR-practices	12
Environmental strategy	5
Perceived corporate sustainability	13
Financial Performance	5
Non-financial Performance	12

Source: Researcher's preparation

3.2.3. Data Analysis

The third phase was the analysis of the collected data, which involved applying deductive data analysis methods. The Statistical Package for the Social Sciences (SPSS) and AMOS (Analysis of Moment Structure) was used to perform the quantitative analysis through a deductive method. Before data entry into the software tools, data cleaning routines removed unused data, identified missing data, and handled unrelated answers in the software's database. Quantitative analysis of data collected through the questionnaire emphasized testing, verification, and hypothetical-deductive findings; the focus was on hypothesis testing to produce a statistical explanation (KALINICHENKO et al. 2014).

One of the most common definitions of the quantitative – or descriptive – research method was provided by WILLIAMS (2007) who postulates that the quantitative part of the research is associated with the use of numbers (statistics) to describe given features a respondent group. In this case, the descriptive statistics and analysis are used to determine respondents' feedback regarding sustainable

development, green practices, and perceived sustainability practices. However, this research study utilized both descriptive and SEMs analysis. In testing several hypotheses, multiple regressions run by AMOS were used. Furthermore, it was imperative to apply statistical tools of analysis such as AMOS to ensure accuracy and consistency when expressing the results in quantitative form and when carrying out various analyses.

After all the required data have been collected, the cleaning of these data will be undertaken to avoid any empty or missing data from the forms of data. The accepted data will then be entered into a computer software package specially designed for statistical analysis called the Statistical Package for Social Science (SPSS). Indeed, many statistical techniques will be used to present the results from the quantitative analyses of data. These analysis techniques are summarized below.

3.2.4. Reliability

Reliability is defined by MCMILLAN & SCHUMACHER (1993) as referring to the consistency of measurement, the extent to which the results are similar over different forms of the same instrument or occasions of data collection. In this case, reliability refers to the measurement instrument's stability over a diverse range of situations (SEKARAN, 2003). It also involves the reliability, consistency, accuracy, inevitability, and constancy of the measuring instrument (GRESHAM & CAREY, 1988). The researcher must make sure that the instrument, in this case, the questionnaire, when used repeatedly with the same subjects, will give the same outcome each time. Lack of reliability can arise from contestable instrument items, biasedness, and unreliable subjects. There are several types of reliability estimate, and each depends on the instrument of data collection. Still, the major types are test-retest, split-half, equivalent forms, and Cronbach's alpha coefficient. Cronbach's alpha coefficient is the most widely used means of estimating internal consistency and reliability. Typically, alpha can range from 0 to 1. Although there is no definite value for evaluating a measure's reliability, the rule of thumb is that an alpha coefficient above 0.7 signifies high reliability (HAIR et al., 2010). The Cronbach alpha coefficient has a theoretical relation with factor analysis. It is a clear empirical analysis because it provides a homogeneous test, which approximately satisfies one common factor's condition. The main reason for this is that Cronbach's alpha increases with one common factor because it also increases with the average correlation between items (Table 6) .

Table 6. Reliability of Variables

Dimension	Cronbach's Alpha Value	No of Items
Top management support	.834	5
Green practices	.619	9
CSR-practices	.679	12
Environmental strategy	.559	5
Perceived corporate sustainability	.636	13
Financial performance	.565	5
Non-financial performance	.838	12

Source: Author's Calculation (2019)

3.2.5. Validity

Validity can be summed up by the question “Does the instrument measure what it is intended to measure?” (BABBIE, 1992). These researchers all reached a consensus that there are three types of validity: criterion-related validity (including predictive and concurrent reliability), variable validity, and content validity, that should be used to ensure that all areas of the variables domain of interest have been covered and that the items have truly measured what they were designed to measure (CRONBACH, 1984). Criterion-related validity (also referred to as experiential validity) measures the extent to which the test or questionnaire correlates with one or more results.

Another type of validity is called criterion-related validity (also known as empirical validity). This measures the degree to which the test or questionnaire correlates with one or more outcomes. With this form of criterion, an attempt is made to examine the criterion by choosing the majority response and the significant criterion in the present (concurrent validity) or future (predictive validity) and then correlate (compare) the performance of the different results obtained with that criterion. Variable validity uses both subjective and objective measurements to determine measurement validity. The main purpose is to examine the quality of correspondence between the theoretical variable and its operational measures.

However, one of the powerful ways of testing variable validity is factor analysis. KERLINGER (1986) used multivariate factor analysis to develop factor analysis (variable validity) to assess the extent to which the test's result was formulated from those theoretical or hypothetical variable s. Thus, in this study, the researcher tried to ascertain the sensitivity of the correlation between the test and the appropriateness of some of the criteria and compared them with other possibilities. All this became possible by applying variable validity which tests indirectly and infers from other deduced behaviours and then bases a hypothesis on that. If the criteria are correct, certain behaviours should have occurred.

Thus, if all information in the variables is loaded per a priori theoretical model, then this implies that the significant aspect of variable validity has been tested.

To summarize, variable validity tries to determine if the test or questionnaire is valid. Content validity is the last type of validity, and it is a subjective judgement of the contents of the test or questionnaire. In this type of validity check, the researcher intends to determine whether the research items are important and truly represent the information expected to achieve the research's specified objective. This type of validity is normally inferred when relevant items such as scale are assumed to be correct because they are based on the extant theoretical and experimental literature relevant to the research premises. In summary, content validity is a judgement of the appropriateness of a measure for specific inferences or decisions that result from the scores generated.

3.2.6. Factor Analysis

Factor analysis is a statistical tool for analysing variability among observed variables against fewer unobserved variables called factors (PATTON, 2002). The observed variables are normally modelled as linear combinations of the factors plus error terms. Thus, factor analysis includes both component analysis and common factor analysis. Even though much criticism has been made about factor analysis's usefulness, it remains a powerful analysis tool. According to ONWUEGBUZIE (2004), factor analysis is a correlation technique to determine meaningful clusters of shared variances.

3.3. Study Boundaries and Limitations

As with any research, some limitations are reported. Firstly, the study was conducted for the period from 15/02/2017 to 31/03/2020. The limitation of the study pertains to the sampled SMEs. The study was conducted on listed companies from the SMEs sectors in Qatar. This study's main challenges are that there are no previous studies in Qatari SMEs regarding perceived corporate sustainability. During the data collection period, the researcher faced difficulties related to practical aspects of achieving this research, including the permission to distribute the questionnaire.

4. RESULTS AND DISCUSSION

4.1. Profile of the Respondents and Descriptive Statistics

As far as the research instrument's measurement and validation are concerned, it becomes necessary to describe and understand the sample data's descriptive statistics before evaluating various constructs' psychometric properties. Descriptive statistics examine the data entry process's accuracy, measure the variability of responses, and reveal the spread of data points across the distribution sides. The understanding of descriptive statistics helps in the interpretation and generalization of research results. First, we clean the data by detecting and removing errors and inconsistencies to improve its quality. Dealing with missing data is a standard process of collecting and entering data due to lack of concentration and/or the misunderstanding among respondents, missing information or invalid data during entry.

Missing data can cause several problems. The most apparent problem is that there will not be enough data points to run the analysis, particularly SMEs. Moreover, unengaged responses mean that some responses are the same for the entire questionnaire. In this case, we use standard deviation to identify unengaged responses with any standard deviation of responses less than 0.5 to be deleted. Outliers can influence the results of the analysis, and small samples need to be removed. If the analysis is run with a smaller dataset, then you must be careful when deleting records. Nevertheless, outliers will influence smaller datasets more than larger ones. In this dataset, we checked for outliers, but none were detected. Skewness and kurtosis observed normal distribution for the latent factor and all other variables (e.g., gender and age) in terms of skewness. However, there was observed mild kurtosis for our variables with kurtosis values ranging from 0 to 3. While this does violate strict rules of normality, it is within more relaxed rules suggested by Sposito (1983) who recommend 3.3 as the upper threshold for normality. The assessment of descriptive statistics (Table 7) reveals that all the variables fall within the predefined the important values.

4.2. Response Rate

All the SMEs in Qatar are in the capital city Doha; therefore, this study's population comprised the managers and staff located in Doha. The researcher employed convenient sampling where a self-administrated survey was used to distribute 290 questionnaires to the target group across the different sectors. The overall response rate was 70%. This was considered a high rate for a face-to-face self-administrated survey (SEKARAN, 2003). Table 7 presents a summary of the questionnaire response rate.

Table 7. Response Rate of Questionnaire

Total distributed questionnaires	
Total questionnaires received from respondents	290
Valid questionnaires received from respondents	203
Invalid questionnaires	87
Overall response rate	70%
Useable response rate	30%

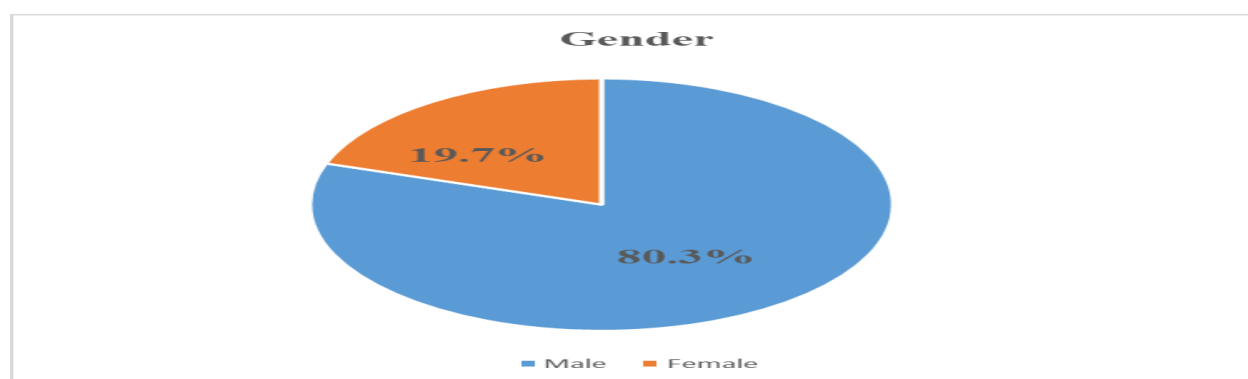
Source: Prepared by the researcher from data (2019)

Descriptive statistics were subject to frequency analysis to investigate the respondents' profile (Table 8).

Table 8. Frequency analysis by Gender

Gender	Frequency	Percentage
Male	163	80.3
Female	40	19.7
Total	203	100

Source: Researcher's preparation



As it is shown the gender distribution of males was 80.3% and females 19.7%

Table 9. Structure of respondents by Sectors

Sector	Frequency	Percentage
Agriculture	15	7.4
Manufacturing	52	25.6
creative Industries	53	26.1
Trade	67	33.0
Others	16	7.9
Total	203	100

Source: Researcher's preparation

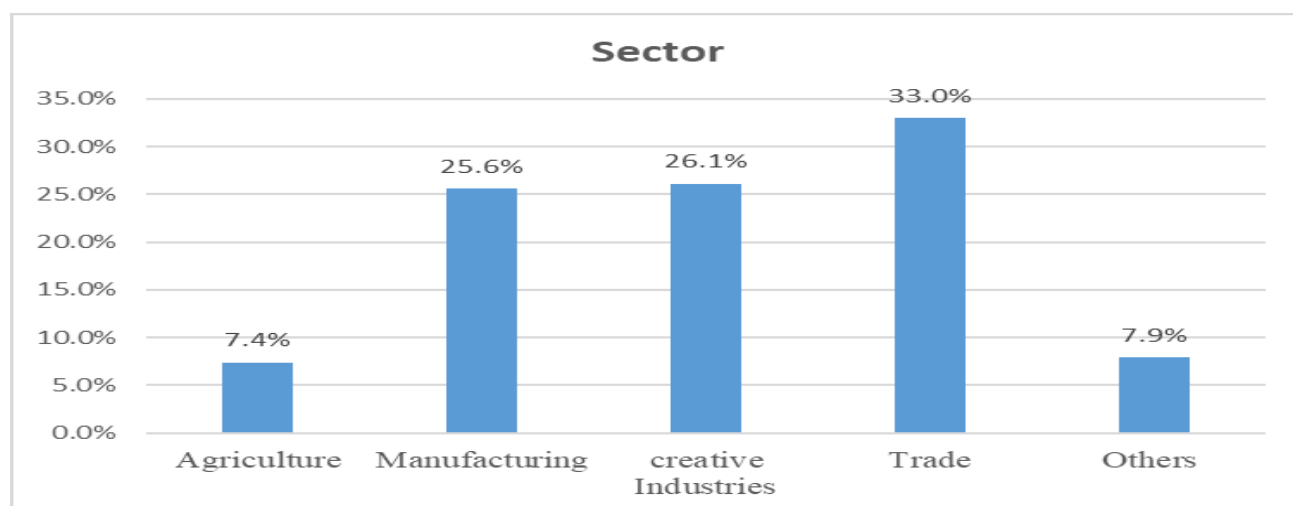
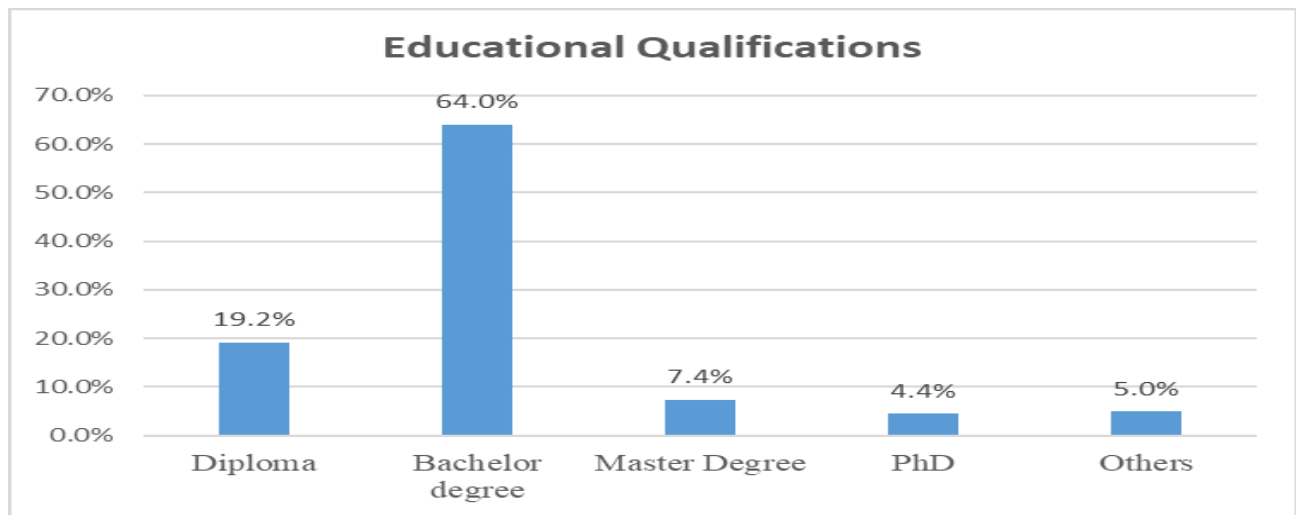


Table 9 shows that 33% of the respondents worked in the trade sector. Some 26% of the respondents worked in manufacturing and creative industry sectors.

Table 10. Educational Qualifications of respondents

Qualification	Frequency	Percentage
Diploma	39	19.2
Bachelor degree	130	64.0
Master Degree	15	7.4
PhD	9	4.4
Others	10	5
Total	203	100

Source: Researcher's preparation



Regarding the educational qualifications, Table 10 shows that 64.0% have a Bachelor degree, 19.2% were Diploma degrees, while 4.4% has a PhD, and 5% have other educational qualifications.

Table 11. Age Group of respondents

Age	Frequency	Percentage
20-30years	26	12.8
31-40years	53	26.1
41-50years	86	42.4
51-60years	38	18.7
Total	203	100

Source: Researcher's preparation

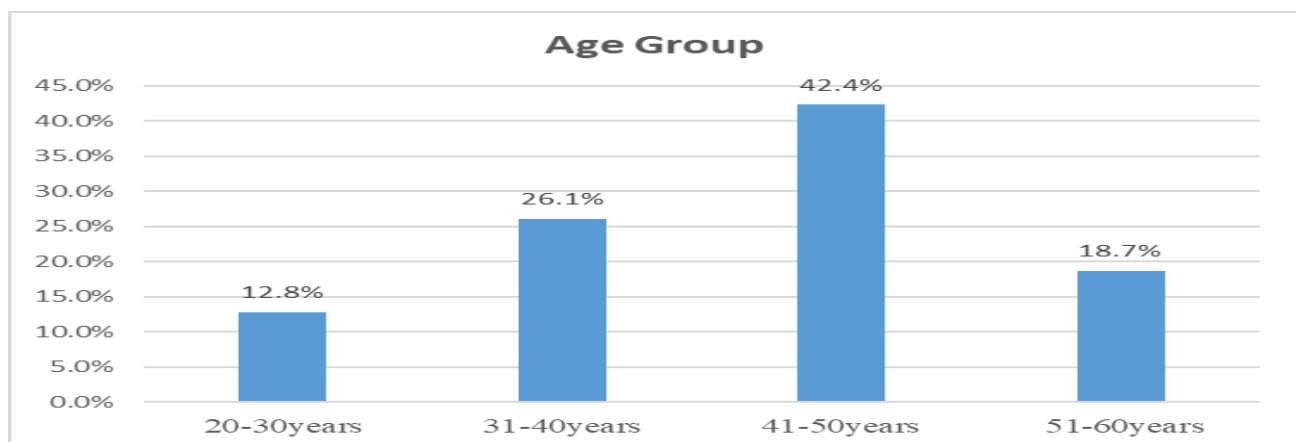


Table (11) shows that 42% of the sample respondents aged between 41-50 years, while 26% aged between 31 and 40.

Table 12. Position in the Company Management of respondents

Position	Frequency	Percentage
Top management	21	10.3
Middle management	85	42.0
Operational	63	31.0
Others	34	16.7
Total	203	100

Source: Researcher's preparation

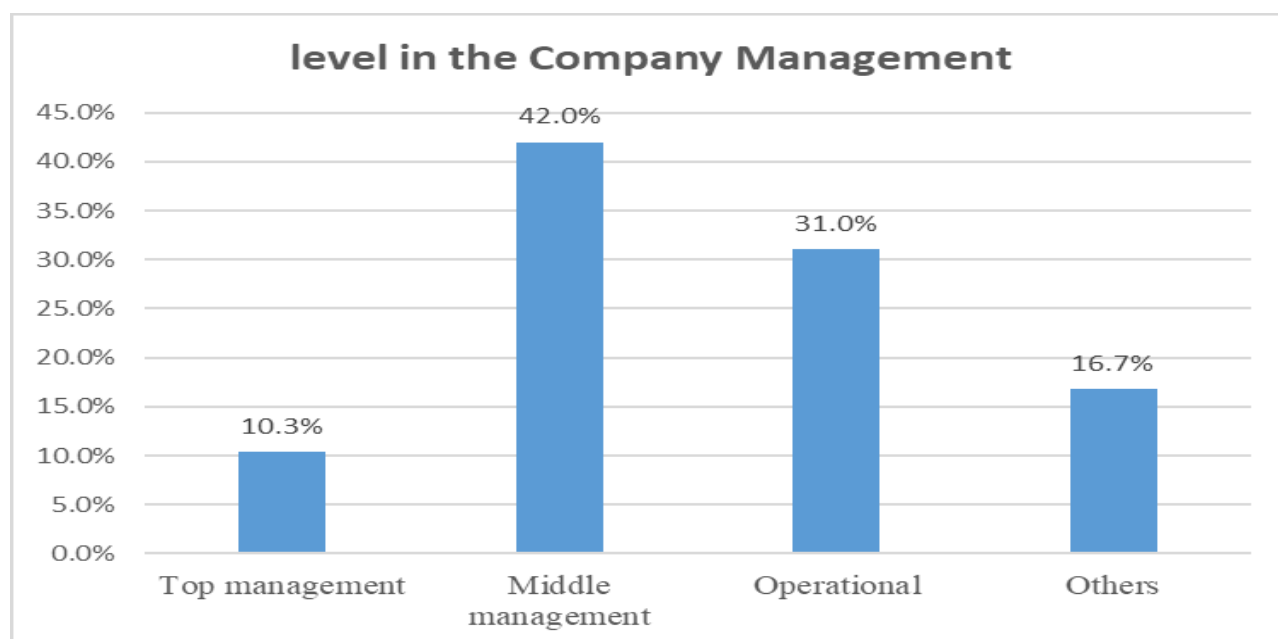


Table 12 shows that 42% are in middle management, 31% in the operational level and 10% were others, and 10% were in top management.

Table 13. How long have you been working at the same level in this company?

Experience	Frequency	Percentage
Three years	49	24.1
3 – 6 years	98	48.3
≥ 7 years	56	27.6
Total	203	100

Source: Researcher's preparation

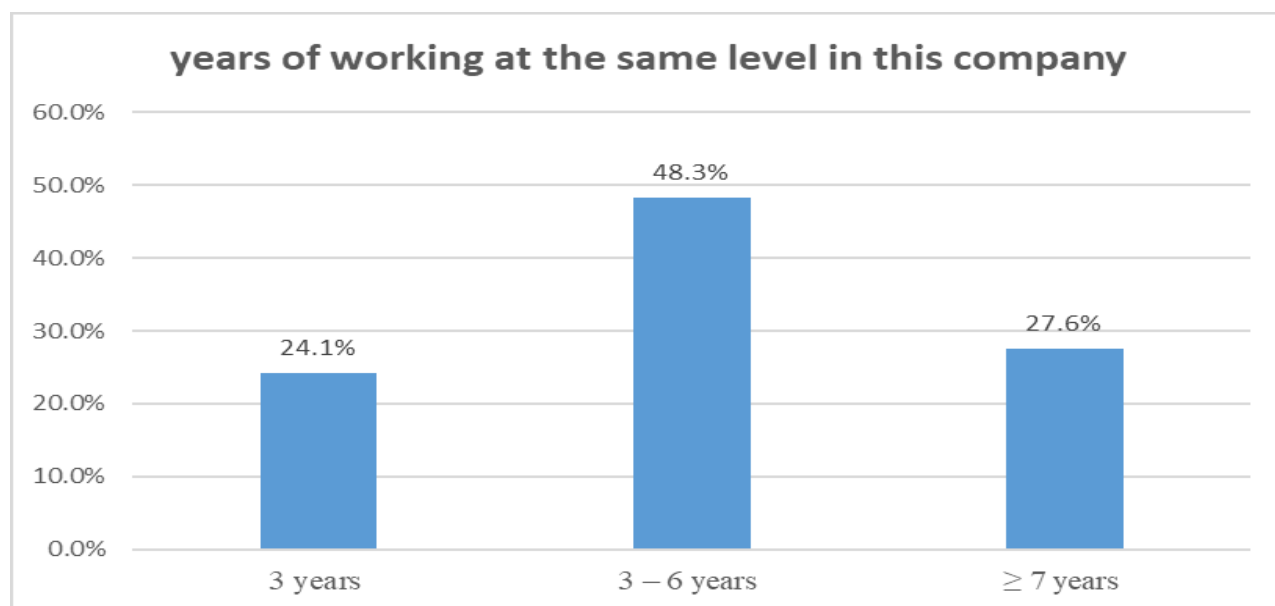


Table 13 shows that 48.3% have been working at the same level in the company for 3 to 6 years; 24% for three years and 27.6% for seven years or more.

Table 14. Attention to the sustainability of respondents

	Frequency	Percentage
Yes	161	79.3
No	25	12.3
Don't know	17	8.3
Total	203	100.0

Source: Researcher's preparation

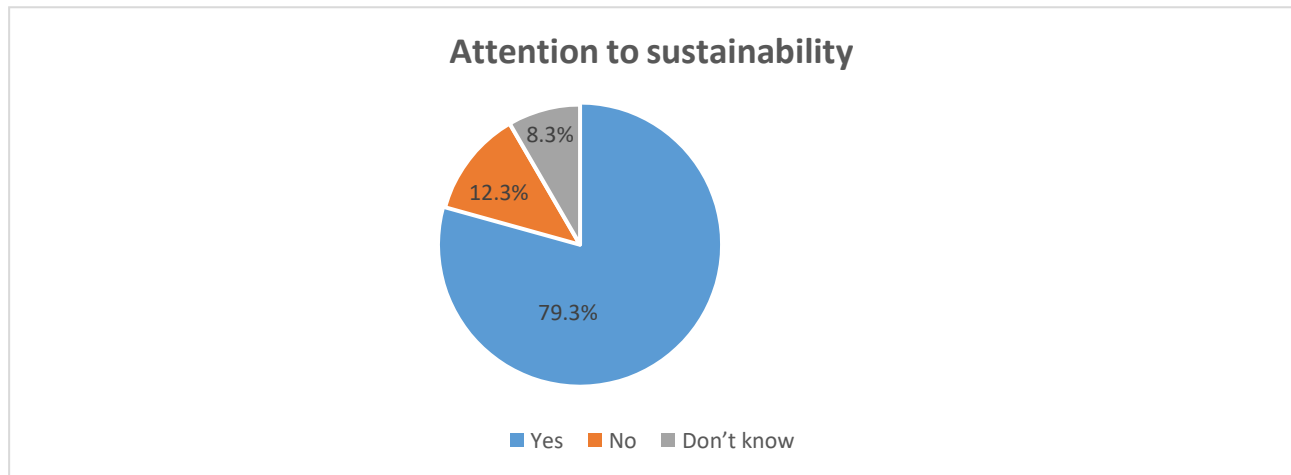


Table (14) presents that 65% agreed that the companies pay attention to sustainability, while 25.1% disagree.

Table 15. Company Structure of respondents

Structure	Frequency	Percentage
Individual	91	44.8
Partner	44	21.7
Mix	42	20.7
Government	12	5.9
Others	14	6.9
Total	203	100

Source: Researcher's preparation

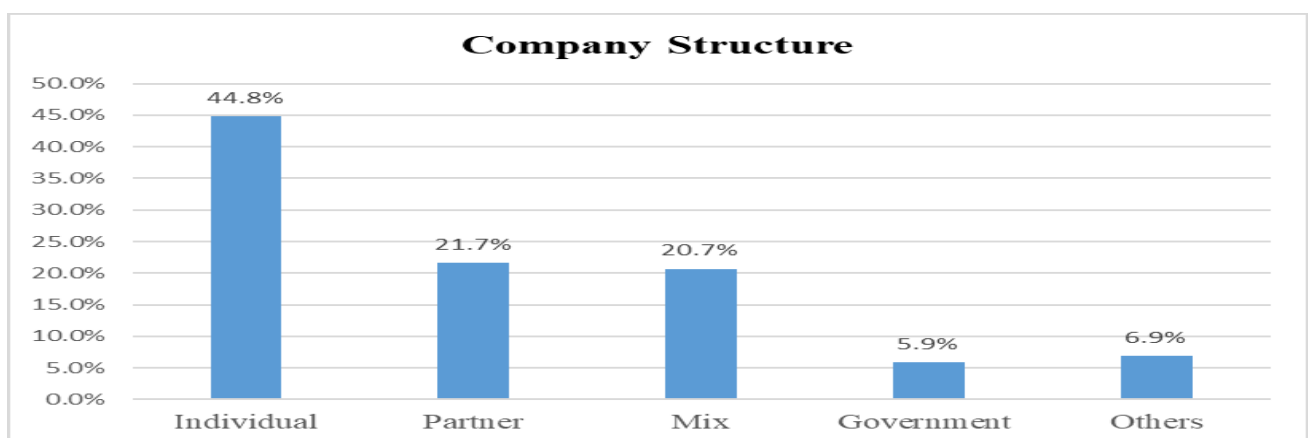


Table 15 showed that 45% of the sample population has an individual structure, while 21% have mixed and partnership structures.

Table 16. Fund Source of respondents

Funding	Frequency	Percentage
Private	118	58.1
Govt	15	7.4
Bank	33	16.3
Projects	25	12.3
Others	12	5.9
Total	203	100

Source: Researcher's preparation

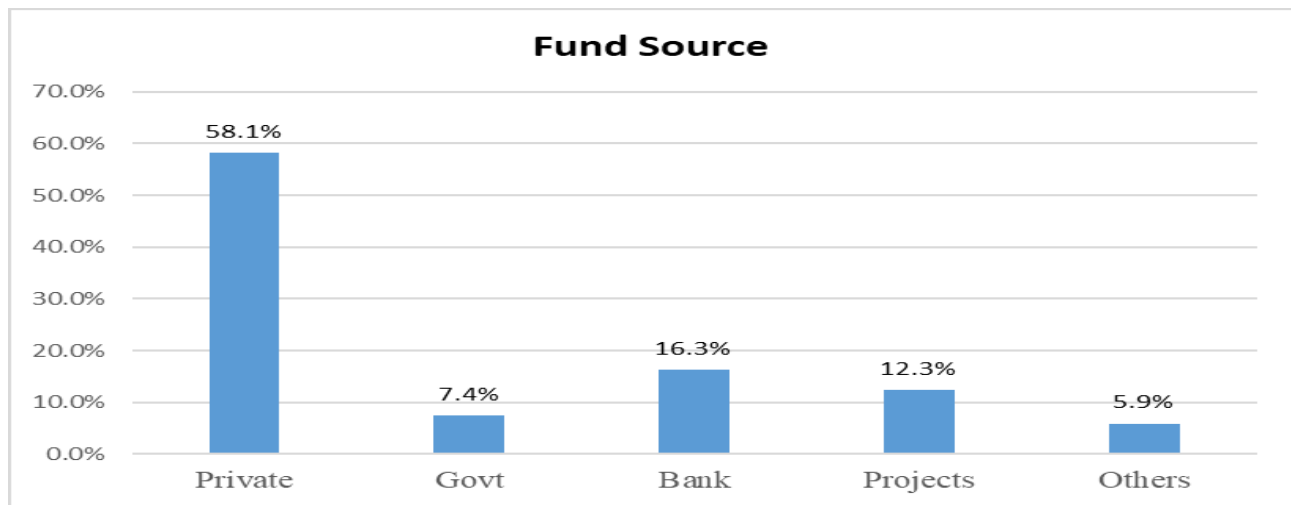


Table 16 shows that 59% of a sample population has private funding, while 16% are bank funded and 12% project funded.

Table 17. Green Practices of respondents

Green Practices	Frequency	Percentage
Yes	170	83.7
No	18	8.9
Don't know	15	7.4
Total	203	100.0

Source: Researcher's preparation

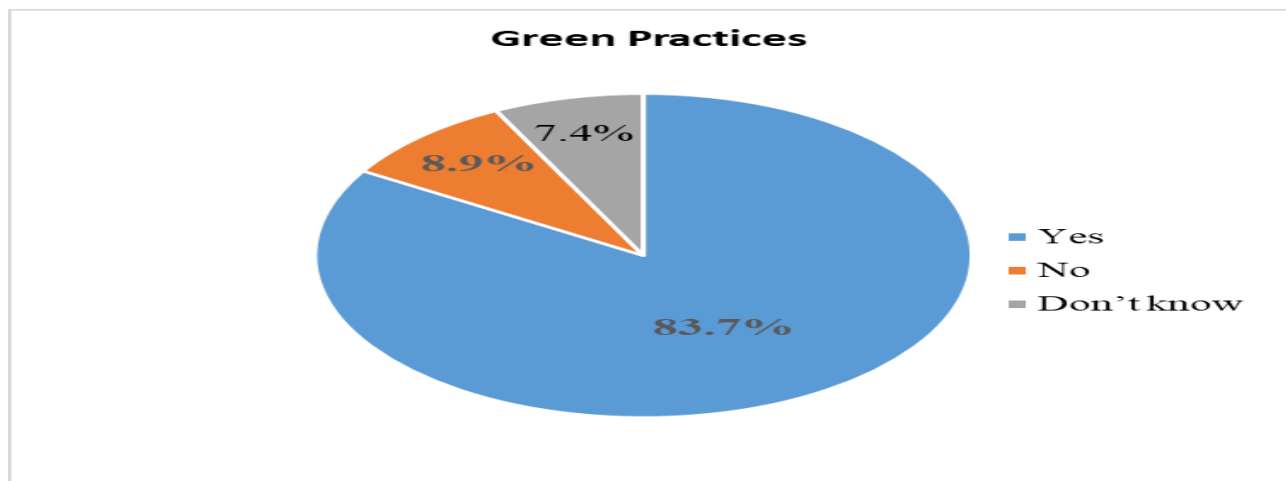


Table 17 shows that 83.7% of the sample population has green practices, while 7.4% are unaware of whether their companies adopt green practices.

Table 18. Respondents have Sustainable Development activity

Sustainable Development	Frequency	Percentage
Yes	110	54.2
No	24	11.8
Don't know	69	34.0
Total	203	100.0

Source: Researcher's preparation

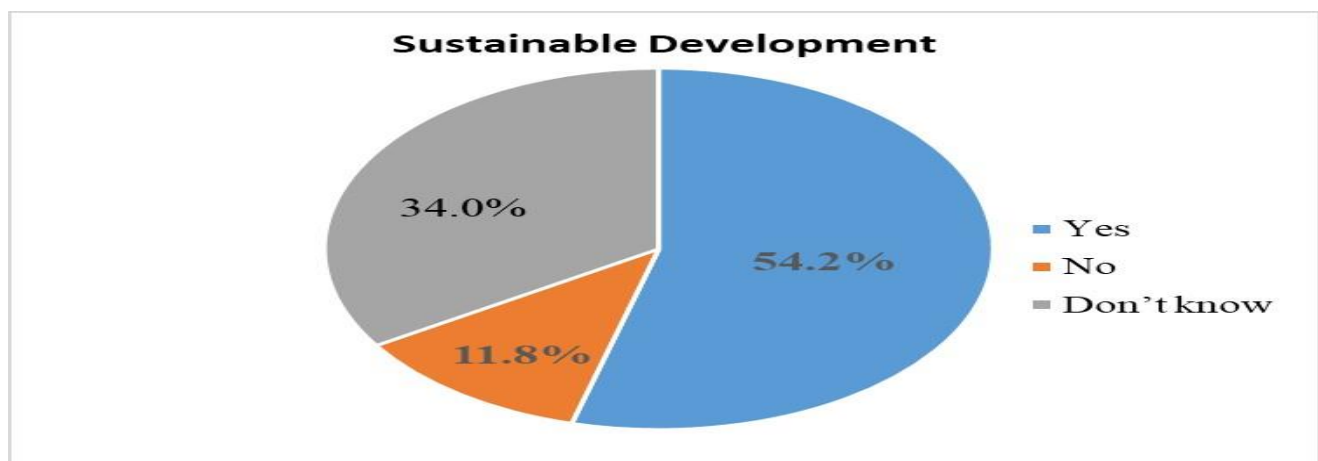


Table (18) shows that 54% of the sample population have sustainable development activities, while 34% are unaware.

Table 19. Green Policy in respondents company

Green Policy	Frequency	Percentage
Yes	103	50.7
No	22	10.8
Don't know	78	38.4
Total	203	100.0

Source: Researcher's preparation

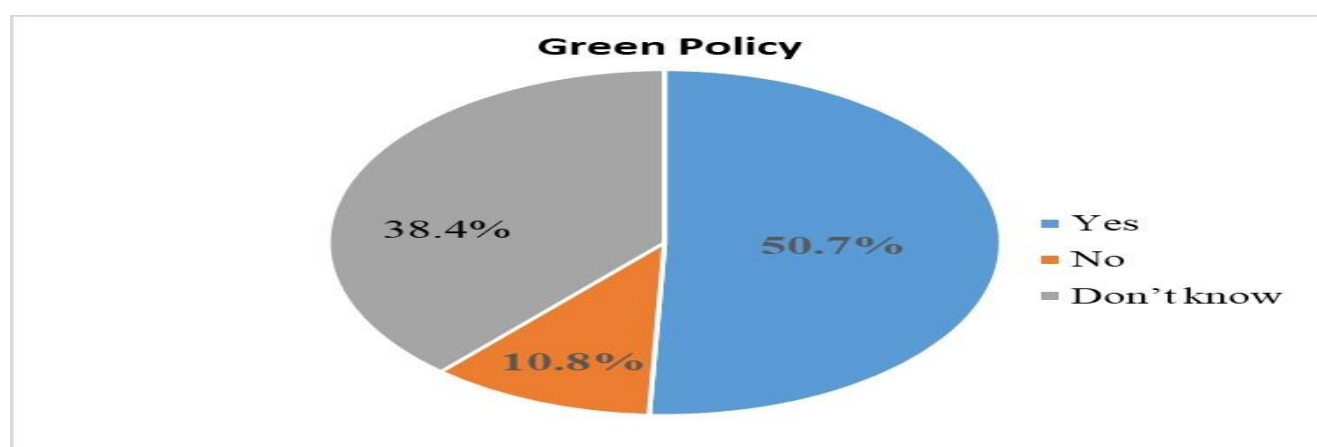


Table 19 shows that 50% of the respondents agreed that their companies have a green policy, while 38% were unaware of their companies' policies.

Table 20. Percentage of Companies possess Green Fund

Green Funding	Frequency	Percentage
Yes	101	49.8
No	19	9.4
Don't know	83	40.9
Total	203	100.0

Source: Researcher's preparation

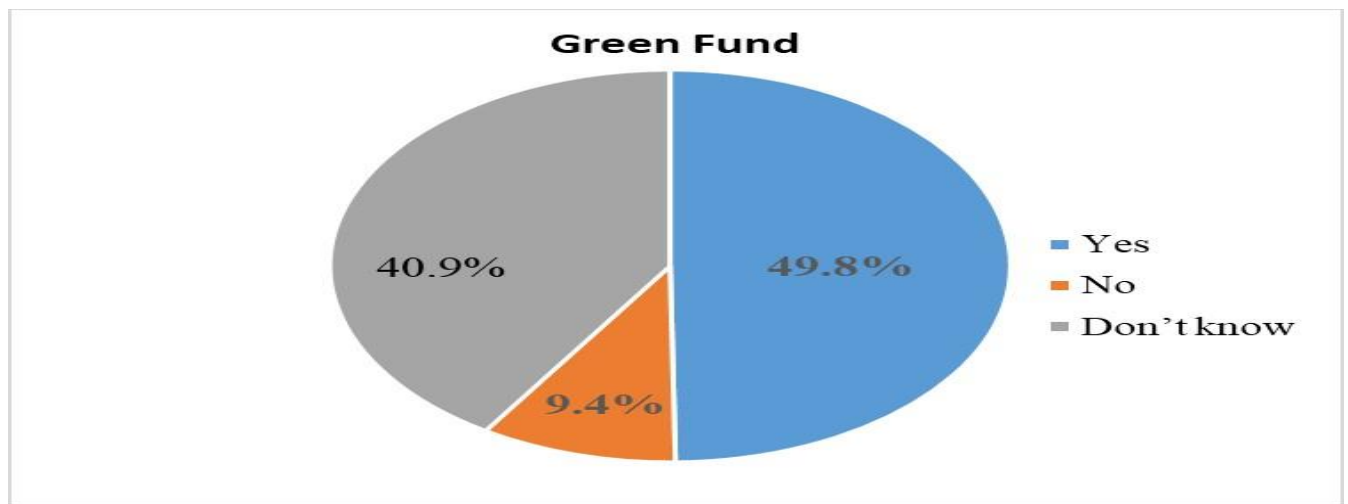


Table 20 shows that almost 50% of the respondents agreed that their companies have green funds, while 41% were not aware of green funds' availability in their companies.

Table 21. Participation in local activities

Local Participation	Frequency	Percentage
Yes	128	63.1
No	19	9.4
Don't know	56	27.6
Total	203	100.0

Source: Researcher's preparation

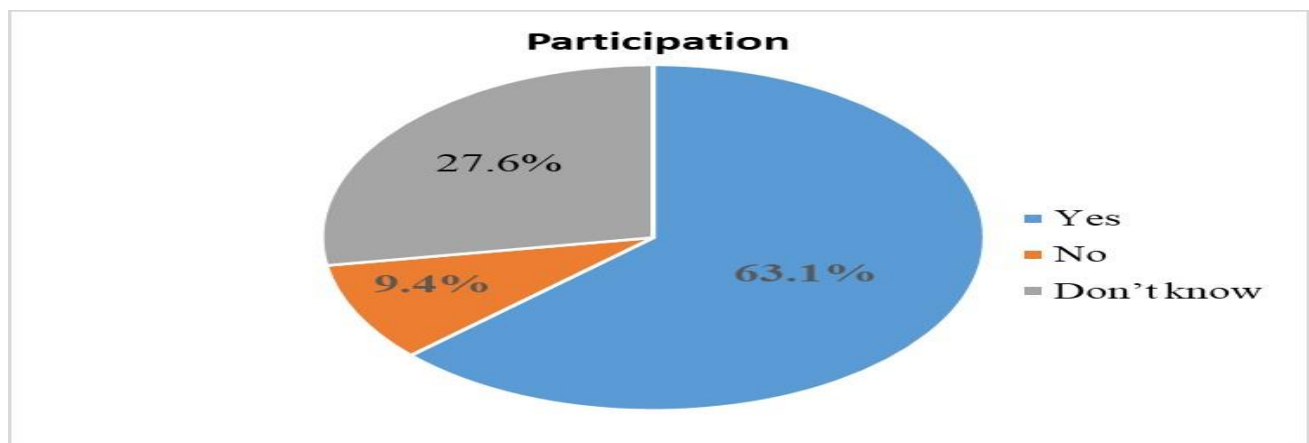


Table 21 shows that 63.1% of respondents agreed that their employees were encouraged to participate in local community green activities, 9.4% disagreed, and 26% were unaware.

Table 22. Source of Green Resources

Green Resources	Frequency	Percentage
Money	42	20.7
Volunteers	95	46.8
Loans	32	15.8
In-Kind	21	10.3
Others	13	6.4
Total	203	100.0

Source: Researcher's preparation

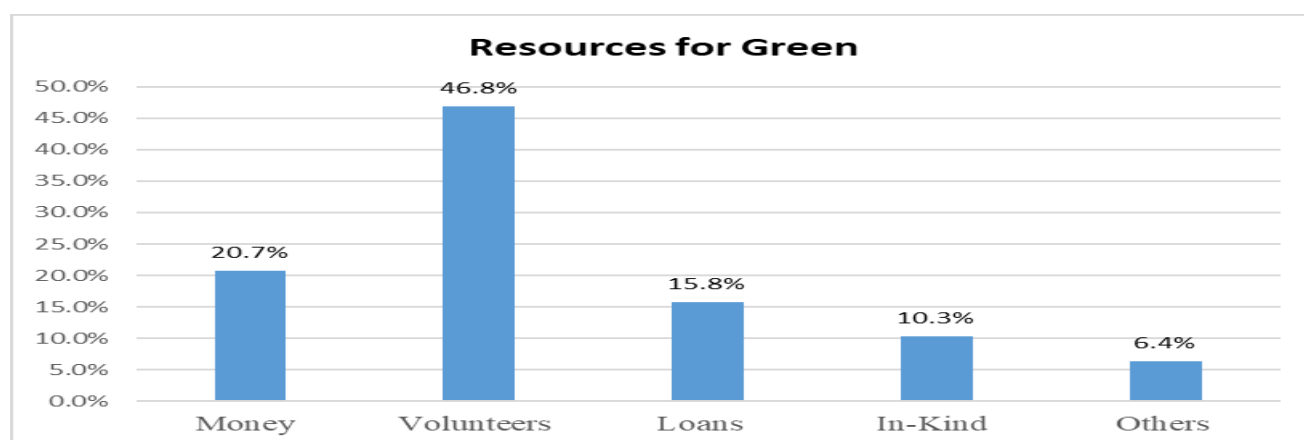


Table 22 shows that 46.8% of green resources were sourced through volunteer activity, while 20% was sourced through money.

Table 23. Sustainability Awareness of respondents company

Awareness	Frequency	Percentage
Training programmes	101	49.8
Internal communication	49	24.1
Management briefings	30	14.8
Others	23	11.3
Total	203	100.0

Source: Researcher's preparation

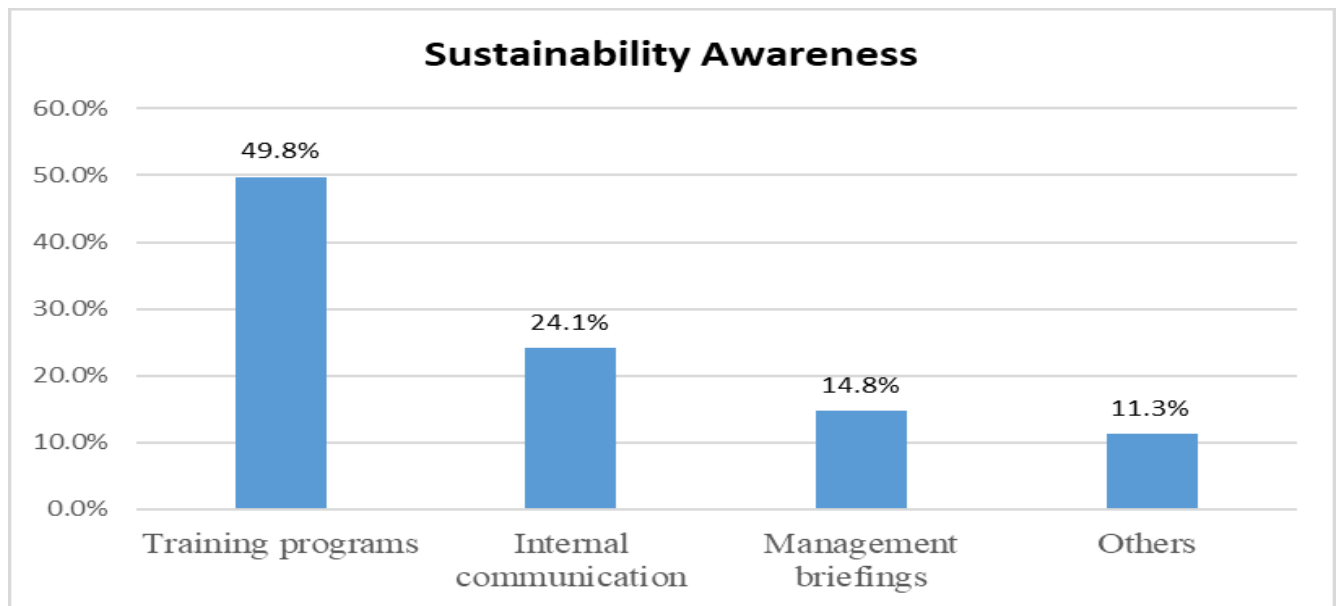


Table 23 shows that 49.8% of the sampled companies raise awareness of sustainability issues via internal communication; 24.1% through training programs and 14% via management briefings. 11.3% used other means to raise awareness of sustainability issues.

4.3. Goodness of Measures

This section reports the validity and reliability tests to assess the goodness of measure in this study constructs (SEKARAN, 2003). The study used exploratory factor analysis (EFA) and confirmatory factor analysis (CFA).

Through EFA, Henson and Robertson (2006) state that it is possible to retain inherent characteristics (i.e. INDIVIDUAL VARIABILITY& COVARIANCE) of an initial or original data set. It is possible to eliminate any ‘noises’ arising from either sampling or measurement errors that include unwarranted information. Thus, exploratory factor analysis can also be viewed as an instrument intended to consider those latent variables that explain variations. It is useful when looking at any interrelationships between variables hence offering support in developing new theories (HENSON & ROBERTS, 2006; MATSUNAGA, 2010). This researcher performs exploratory factor analysis in SPSS to yield a ‘clean’ pattern matrix. This involved factor extractions and generating key outputs, including Kaiser-Meyer-Olkin (KMO) measure, Communalities, Total Variance Explained (TVE), Goodness-of-fit Test, Pattern Matrix and the Correlation Matrix. This process of generating a ‘clean’ pattern matrix involves going through several iterations until there were no cross-loading between scale items, which is central to determine discriminant validity.

4.3.1. Exploratory Factor Analysis for Factors affecting Perceived Corporate Sustainability Practices

Using Maximum Likelihood, the summary of results shown in Table (24) for all the remaining items has more than the recommended value of 0.45 in measure of sample adequacy (MSA). The KMO is above the recommended minimum level of 0.60, and Bartlett's test of sphericity is significant ($p < .01$). Thus, the items are appropriate for factor analysis.

Table 24. KMO and Bartlett's measure of sample adequacy

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.923
Bartlett's Test of Sphericity	Approx. Chi-Square	2170.290
	Df	171
	Sig.	.000

Source: Researcher's preparation

The table depicts a good result for KMO and Bartlett's test of 0.923, which is significant (0.00). This result shows that the sample size is adequate for structural equation modelling (GASKIN, 2012; KENNY & MCCOACH, 2003).

The communalities in Table 24 are equally important in the determination of sample adequacy. They represent the proportion of variance of each variable that is explained by the factors. Those variables with high values under communalities are well represented in the common factor space, while variables with low values are not well represented. Thus, to support sample adequacy, none of the communalities must be less than 0.30 (GASKIN, 2012). Table 24 shows that extractions are above the minimum value of 0.30.

Table 25. Determination of Sample Adequacy

	Initial	Extraction
Our company develops products and processes that minimise environmental impact.	1.000	.091
Our company is engaged in developing products and processes that minimise environmental impact.	1.000	.113
In our company, environmental protection is the driving force behind our firm's strategies.	1.000	.155
Our company uses customer satisfaction as an indicator of our performance.	1.000	.160

Our company has a procedure to respond to every customer complaint.	1.000	.653
Our company strives to lower operating costs.	1.000	.674
Our company closely monitor employees' productivity.	1.000	.525
Our company top management establishes long-term strategies.	1.000	.742
Our company managers of this organisation try to comply with the law.	1.000	.666
Our company has programmes that encourage the diversity of our workforce.	1.000	.745
Our company has a formal code of conduct.	1.000	.691
Our company invests in low-carbon technologies for our production processes.	1.000	.731
Our company uses a specific environmental policy for selecting our partners.	1.000	.754
Our company invests in R & D programmes to create environmentally friendly products/services.	1.000	.611
Our company has created a separate department/unit specialising in environmental issues for our organisation.	1.000	.558
Our top management makes an effort to provide stable funding for sustainable development.	1.000	.618
Our top management considers perceived corporate sustainability practices as a high priority.	1.000	.594
Our top management provides constructive feedback on the appropriateness of perceived corporate sustainability practices.	1.000	.521
Our top management tries to encourage the user departments to involve in corporate suitability practices.	1.000	.761

Source: Researcher's preparation

The total variance explained table confirms sample adequacy, as shown in Table 25. The total variance of 66.149% is explained after several iterations to determine a clean pattern matrix shown in Table 25 (GASKIN, 2013). The fact that more variance is explained as shown in the 'Cumulative% Variance' column means that the data's extraction is good.

Table 26. Total variance explained for determination of sample adequacy

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings
	Total	% of Variance	Cumulative%	Total	% of Variance	Cumulative%	Total
1	8.697	45.771	45.771	8.697	45.771	45.771	7.802
2	1.642	8.640	54.411	1.642	8.640	54.411	5.096
3	1.201	6.318	60.729	1.201	6.318	60.729	5.833
4	1.030	5.419	66.149	1.030	5.419	66.149	4.852
5	.792	4.168	70.316				
6	.690	3.631	73.947				
7	.651	3.426	77.373				
8	.558	2.938	80.311				
9	.554	2.918	83.229				
10	.504	2.651	85.880				
11	.445	2.340	88.220				
12	.382	2.012	90.232				
13	.344	1.809	92.041				
14	.318	1.673	93.714				
15	.299	1.573	95.287				
16	.279	1.469	96.755				
17	.229	1.206	97.962				
18	.208	1.094	99.055				
19	.179	.945	100.000				

Source: Researcher's preparation

In the wake of exploratory factor analysis, the goodness-of-fit test (Table 27) confirms that it is significantly attributable to the large sample size (GASKIN, 2012).

Table 27. Goodness-of-fit test for adequacy

Goodness-of-fit test		
Chi-square	Df	Sig.
4711	659	.00

Source: Researcher's preparation

4.3.2. Tests for Convergent Validity Post-Measurement Validation

The convergent validity test seeks to establish whether scale items load highly on their factors in the pattern matrix (GASKIN, 2013). A pattern matrix is the main link between factor analysis in SPSS and confirmatory factor analysis in AMOS (Table 28).

Table 28. The pattern matrix to establish convergent and discriminant validity.

	Component			
	1	2	3	4
Our company develops products and processes that minimise environmental impact.				.760
Our company is engaged in developing products and processes that minimise environmental impact.				.966
In our company, environmental protection is the driving force behind our firm's strategies.				.548
Our company uses customer satisfaction as an indicator of our performance.	.707			
Our company has a procedure to respond to every customer complaint.	.673			
Our company strives to lower operating costs.	.638			
Our company closely monitor employees' productivity.	.582			
Our company top management establishes long-term strategies.	.804			

Our company managers of this organisation try to comply with the law.	.921
Our company has a programme that encourages the diversity of our workforce.	.947
Our company has a formal code of conduct.	.838
Our company invests in low-carbon technologies for our production processes.	.836
Our company uses a specific environmental policy for selecting our partners.	.837
Our company invests in R & D programmes to create environmentally friendly products/services.	.818
Our company has created a separate department/unit specialising in environmental issues for our organisation.	.732
Our top management makes an effort to provide stable funding for sustainable development.	.576
Our top management considers perceived corporate sustainability practices as a high priority.	.640
Our top management provides constructive feedback on the appropriateness of perceived corporate sustainability practices.	.681
Our top management tries to encourage the user departments to involve in corporate sustainability practices.	.985

Source: Researcher's preparation

4.3.3. Exploratory Factor Analysis for Perceived Corporate Sustainability Practices

Using Maximum Likelihood, the summary of results shown in Table 29 indicates that all the remaining items have more than the recommended value of 0.45 in measure of sample adequacy (MSA). The KMO is above the recommended minimum level of 0.60, and Bartlett's test of sphericity is significant ($p < .01$). Thus, the items are appropriate for factor analysis.

Table 29. KMO and Bartlett's measure of sample adequacy

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		.859
Bartlett's Test of Sphericity	Approx. Chi-Square	1327.556
	Df	78
	Sig.	.000

Source: Researcher's preparation

Table 29 depicts a good result for KMO and Bartlett's test of 0.859, which is significant (0.00). This result shows that the sample size is adequate for structural equation modelling (GASKIN, 2012; KENNY & MC COACH, 2003).

The communalities in Table 30 are equally important in the determination of sample adequacy. They represent the proportion of variance of each variable that is explained by the factors. Those variables with high values under communalities are well represented in the common factor space, while variables with low values are not well represented. Thus, to support sample adequacy, none of the communalities must be less than 0.30 (GASKIN, 2013). Table 30 shows that extractions are above the minimum value of 0.30.

Table 30. Determination of Sample Adequacy

	Initial	Extraction
Our company makes improvements to radically reduce environmental impacts of products and services' life cycles.	1.000	.091
Our company regularly adjust existing products and services to reduce the negative environmental and social impact.	1.000	.113
Our company regularly undertakes business process reengineering with a focus on green perspectives.	1.000	.155
Our company acquires innovative environmental-friendly technologies and processes.	1.000	.160
Our company continuously strengthens employees' knowledge and skills to improve the efficiency of current sustainability practices.	1.000	.456
Our company is characterised by a learning culture stimulating innovation for sustainability.	1.000	.500
Our company upgrades employees' current knowledge and skills based on the best corporate social responsibility practices.	1.000	.604
Our company searches for external sources of knowledge in our search for innovative ideas related to sustainability.	1.000	.666
Our company always responds to existing stakeholder issues in a regular/systematic way.	1.000	.635
Our company constantly evaluates its external environment to uncover issues of importance to key stakeholders.	1.000	.636
Our company involves key market stakeholders (customers, suppliers) early in the product/service design and development stage.	1.000	.673
Our company makes use of appropriate tools and techniques to reduce the variability of key processes.	1.000	.554
Our company establishes key performance indicators (KPIs) to determine organisational progress.	1.000	.395

Source: Researcher's preparation

Total variance explained table confirms sample adequacy as shown in Table 31, where the total variance of 43.377% is explained after several iterations to determine a clean pattern matrix (HAIR et al., 2010). The fact that more variance is explained as shown in the 'Cumulative% Variance' column means that the data's extraction is good.

Table 31. Total variance explained for determination of sample adequacy

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative%	Total	% of Variance	Cumulative%
1	5.639	43.377	43.377	5.639	43.377	43.377
2	1.888	14.521	57.899			
3	.932	7.166	65.064			
4	.770	5.922	70.987			
5	.728	5.596	76.583			
6	.680	5.234	81.817			
7	.567	4.364	86.182			
8	.424	3.261	89.443			
9	.372	2.864	92.307			
10	.364	2.802	95.109			
11	.274	2.105	97.214			
12	.196	1.512	98.726			
13	.166	1.274	100.000			

Source: Researcher's preparation

In the wake of exploratory factor analysis, the goodness-of-fit test (Table 31) confirms that it is significantly attributable to the large sample size (HAIR et al., 2010).

Table 32. Goodness-of-fit Test for Adequacy

Goodness-of-fit test		
Chi-square	Df	Sig.
31482	849	.00

Source: Researcher's preparation

4.3.4. Tests for Convergent Validity Post-Measurement Validation

The convergent validity test seeks to establish whether scale items load highly on their factors in the pattern matrix (GASKIN, 2012). A pattern matrix is the main link between factor analysis in SPSS and confirmatory factor analysis in AMOS. Table 31. The pattern matrix to establish convergent and discriminant validity, only one component was extracted. The solution can not be rotated.

4.3.5. Exploratory Factor Analysis for Organisational Performance

Using Maximum Likelihood, the summary of results shown in Table 33 indicates that all the remaining items have more than the recommended value of 0.45 in measure of sample adequacy (MSA). The KMO is above the recommended minimum level of 0.60, and Bartlett's test of sphericity is significant ($p < .01$). Thus, the items are appropriate for factor analysis.

Table 33. KMO and Bartlett's measure of sample adequacy

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		.846
Bartlett's Test of Sphericity	Approx. Chi-Square	733.106
	Df	36
	Sig.	.000

Source: Researcher's preparation

The table depicts a good result for KMO and Bartlett's test of 0.846, which is significant (0.00). This result shows that the sample size is adequate for structural equation modelling (GASKIN, 2012; KENNY & MCCOACH, 2003).

The communalities in Table 34 are equally important in the determination of sample adequacy. They represent the proportion of variance of each variable that is explained by the factors. Therefore, those variables with high values under communalities are well represented in the common factor space, while variables with low values are not well represented. Thus, to support sample adequacy, none of the communalities must be less than 0.30 (GASKIN, 2012). Table 34 shows that extractions are above the minimum value of 0.30.

Table 34. Communalities for determination of sample adequacy

	Initial	Extraction
The company has higher long-run profitability than its competitors.	1.000	.603
The company has higher growth prospect in sales than its competitors.	1.000	.716
The company's employees have higher job satisfaction than competitors.	1.000	.774
The company's employees have higher productivity than competitors.	1.000	.731
Our company puts a high value on our staff's satisfaction with corporate measures.	1.000	.630
Our company can retain outstanding staff.	1.000	.560
Our company vigorously invest in the development of a new market.	1.000	.539
The company has better goodwill than its competitors.	1.000	.599
The company has better quality products or services than competitors.	1.000	.604

Source: Researcher's preparation

The total variance explained table confirms sample adequacy, as shown in Table (35). The variance of 63.959% is explained after several iterations to determine a clean pattern matrix shown in Table 35 (GASKIN, 2012). The fact that more variance is explained as shown in the 'Cumulative% Variance' column means that the data's extraction is good.

Table 35. Total Variance Explained for Determination of Sample Adequacy

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings
	Total	% of Variance	Cumulative%	Total	% of Variance	Cumulative%	Total
1	4.037	44.856	44.856	4.037	44.856	44.856	3.419
2	1.719	19.104	63.959	1.719	19.104	63.959	3.258
3	.665	7.394	71.353				
4	.600	6.661	78.014				
5	.528	5.870	83.884				
6	.439	4.873	88.758				
7	.391	4.339	93.097				
8	.348	3.871	96.968				
9	.273	3.032	100.000				

Source: Researcher's preparation

In the wake of exploratory factor analysis, the goodness-of-fit test (Table 36) confirms that it is significantly attributable to the large sample size (GASKIN, 2012).

Table 36. Goodness-of-fit Test for Adequacy

Goodness-of-fit test		
Chi-square	Df	Sig.
1242	927	.00

Source: Researcher's preparation

4.3.6. Tests for Convergent Validity Post-Measurement Validation

The convergent validity test seeks to establish whether scale items load highly on their factors in the pattern matrix (HAIR et al., 2010). A pattern matrix is the main link between factor analysis in SPSS and confirmatory factor analysis in AMOS.

Table 37. The Pattern Matrix to Establish Convergent and Discriminant Validity.

	1	2
The company has higher long-run profitability than its competitors.		.639
The company has higher growth prospect in sales than its competitors.		.846
The company's employees have higher job satisfaction than competitors.		.907
The company's employees have higher productivity than competitors.		.886
Our company puts a high value on our staff's satisfaction with corporate measures.	.840	
Our company can retain outstanding staff.	.738	
Our company vigorously invest in the development of a new market.	.746	
The company has better goodwill than its competitors.	.769	
The company has better quality products or services than competitors.	.703	

Source: Researcher's preparation

Once EFA is complete (WHICH YIELDS A 'CLEAN' PATTERN MATRIX), this researcher's next logical step is to undertake confirmatory factor analysis. Confirmatory factor analysis makes it possible to develop an explicit measurement model using the factor structure underlying the data (MATSUNAGA, 2010). This researcher also utilizes an AMOS software package to test for model fit

for each latent variable and the entire data set to develop a complete measurement model before moving into structural equation modelling. This is a precursor to the design of the questionnaires. The measurement model (i.e. confirmatory model) can be developed in AMOS using two approaches. The first approach is manually orientated (GASKIN, 2012). This involves the researcher applying tools on the interface in AMOS. The second approach (adopted in this research) uses a plug-in called a 'Pattern Matrix Model Builder' (GASKIN, 2013). The procedure involves copying the pattern matrices generated in SPSS (during exploratory factor analysis) and pasting it into the 'Pattern Matrix Model Builder' in the AMOS software package. This creates a measurement model diagram. This is then followed by a selection of parameters of choice estimates and then running the model. Checking for model fit is done after running the measurement model (KLINE, 2015). This researcher's model validation process involved using the correlation and regression weights from the generated output from the measurement model into the 'Validity Master Tab' in the 'Stats Tools Package'. This process is important, and this researcher it to establish if there were any validity concerns.

4.3.7. Measurement and Validation

Measurement is a process Through which an abstract concept is quantified, classified and interpreted (HINKIN & SCHRIESHEIM, 1989). It can be defined as a scientific process of assigning numbers to an abstract concept (SIRECI, 1998). The measurement focuses on the crucial relationship between the empirically grounded indicators and the underlying unobservable concept (SCHRIESHEIM et al., 1993). The very basic idea of measurement is to obtain a true score for an event or phenomenon.

Validation is a process that evaluates the degree to which a measure succeeds in measuring what it intends to measure (SCHRIESHEIM et al., 1991). It is a process of evaluating the extent to which observed empirical indicators represent the underlying theoretical construct, i.e. extent to which the observed score reflected through empirical indicators gives the true reflection of theoretical perspective. Although the purpose of validation is to minimize the difference between an object's observed score and its true score, it has been usually seen that every instrument contains some degree of error, i.e. the observed score differs from the true score. BAGOZZI et al. (1991) affirmed the above argument by quoting that "a measure often reflects not only a theoretical concept of interest but also measurement error". Measurement error is the extent to which an instrument captures some extraneous construct rather than capturing the underlying construct's true meaning. The extent of measurement error, contained by an instrument, has often been assessed by looking at the degree of the random error and systematic error (BAGOZZI et al., 1991). In the context of the present study, the following criteria (Table 38) has been adopted for the measurement and validation of various constructs:

Table 38. Criteria Of Model Fit

S. No.	Parameter	Criteria
1	Normed Chi-square (ratio of Chi-square to degrees of freedom)	Less than 3
2	Goodness-of-Fit Index (GFI)	At least .90
3	Adjusted Goodness-of-Fit Index (AGFI)	At least .90
4	Normed Fit Index (NFI)	At least .90
5	Comparative Fit Index (CFI)	At least .90
6	Root Mean Square Residual (RMR)	Less than .10
7	Root Mean Square Error of Approximation (RMSEA)	Less than .08
8	Standardised Residuals	Less than 2.5
9	Standardised factor loadings (SFL)	At least .50
10	Average Variance Extracted (AVE)	At least .50
11	Composite Reliability (CR)	At least .70

Source: Researcher's preparation

4.3.8. Measurement and Validation for Factors Affecting Perceived Corporate Sustainability Practices

To assess the degree of correspondence between factors affecting perceived corporate sustainability practices unidimensional CFA model, Figure 19 has been conceptualized and tested for its psychometric properties. Table (39) shows the CFA results.

Chi-square = 277.571
Df= 146
GFI = .870
AGFI = .831
NFI = .877
CFI= .937
RMR = .036
RMSEA = .067

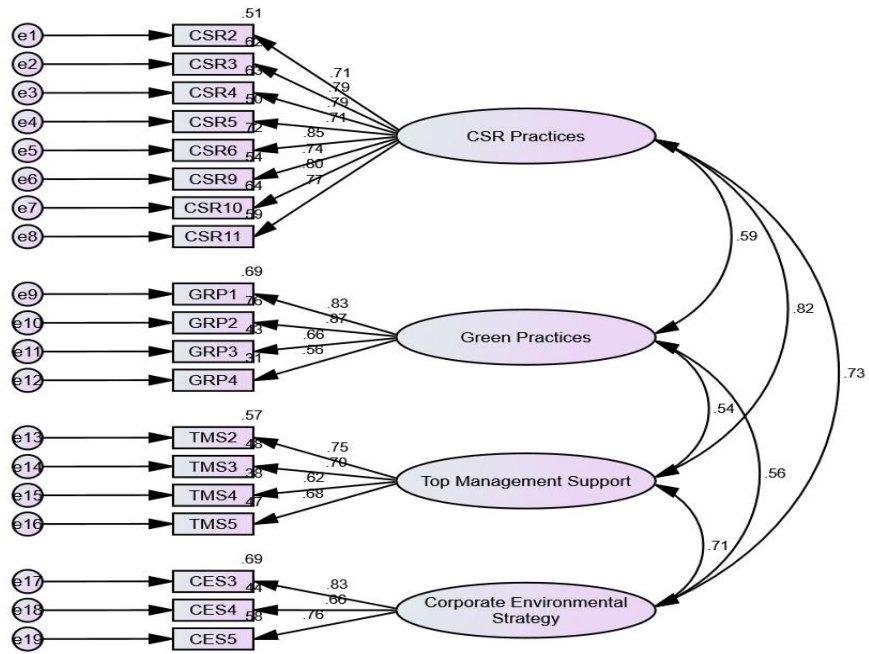


Figure 3. CFA Model for Factors affecting Perceived Corporate Sustainability Practices

The structural model of confirmatory factor analysis (CFA) reveals the same measures that can be calculated to determine the goodness-of-fit shown in Table 39. The result of the unidimensional CFA to factors affecting perceived corporate sustainability practices.

Table 39. Perceived Corporate Sustainability Practices

Measure	Estimate	Threshold	Interpretation
CMIN	277.571	--	--
DF	146	--	--
CMIN/DF	1.901	Between 1 and 3	Excellent
CFI	0.937	>0.95	Acceptable
SRMR	0.050	<0.08	Excellent
RMSEA	0.067	<0.06	Acceptable
PClose	0.011	>0.05	Acceptable

Source: Researcher's preparation

The convergent validity of the construct of hypotheses one has been assessed through standardized factor loadings, AVE, and CR. Table (40) reveals that standardized factor loadings for all items were above the suggested cut-off of 0.50 (HA TCHER, 1994), with a minimum of 0.65, and were all significant at 1% level of significance. The AVE meets the criterion of .50. A high score of CR (i.e.0.7) confirms the internal consistency of the scale items.

Table 40. Corporate Sustainability Practices

	<i>CR</i>	<i>AV</i>	<i>MSV</i>	<i>MaxR(H)</i>	<i>Top Management</i>	<i>CSR- Practices</i>	<i>Green Practices</i>	<i>Corporate Environmental</i>
<i>Top Management</i>	0.782	0.474	0.674	0.789	0.689			
<i>CSR-Practices</i>	0.921	0.594	0.674	0.925	0.821	0.771		
<i>Green Practices</i>	0.824	0.548	0.350	0.869	0.539	0.592	0.740	
<i>Corporate Environmental</i>	0.799	0.572	0.534	0.815	0.710	0.731	0.565	0.756

Significance of Correlations: † $p < 0.100$ * $p < 0.050$ ** $p < 0.010$ *** $p < 0.001$

Source: Researcher's preparation

4.3.9. Validity Concerns

Discriminant validity is where the AVE's square root for top management is less than one; the absolute value of the correlations with another factor. Convergent validity is the AVE for top management is less than 0.50. Discriminant Validity: the AVE for top Management is less than the MSV. Discriminant Validity: the AVE for CSR-Practices is less than the MSV.

4.3.10. Measurement and Validation of Perceived Corporate Sustainability Practices (Perceived Corporate Sustainability Practices)

To assess the degree of correspondence between the perceived corporate sustainability practices unidimensional CFA model (Figure 19) has been conceptualised and tested for its psychometric properties. Table (40) shows the CFA result.

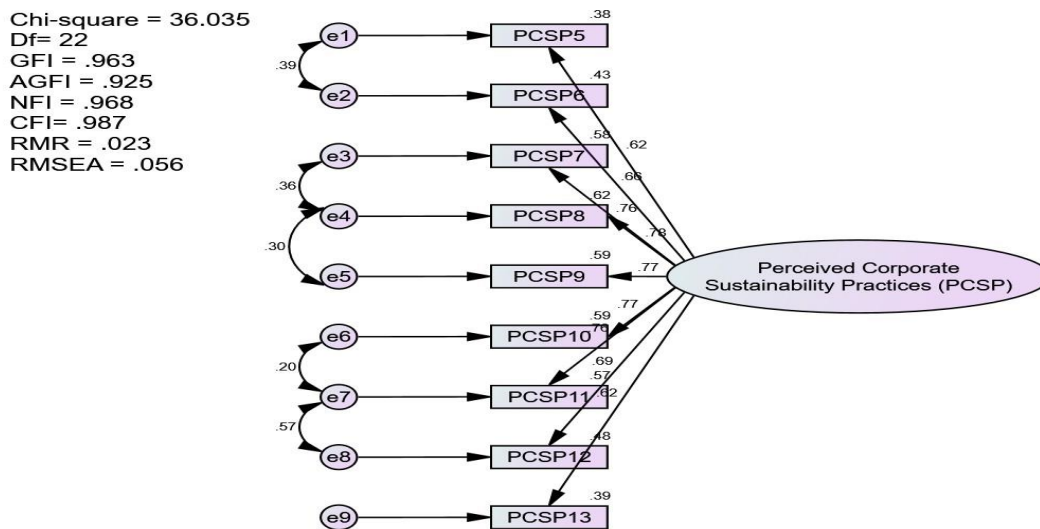


Figure 4. CFA Model for Perceived Corporate Sustainability Practices

CFA's structural model reveals the same measures that can be calculated to determine the goodness-of-fit shown in Table (38). The result of the unidimensional CFA to perceived corporate sustainability practices.

Table 41. Model Fit Indices of Perceived Corporate Sustainability Practices

Measure	Estimate	Threshold	Interpretation
CMIN	36.035	--	--
DF	22	--	--
CMIN/DF	1.638	Between 1 and 3	Excellent
CFI	0.987	>0.95	Excellent
SRMR	0.031	<0.08	Excellent
RMSEA	0.056	<0.06	Excellent
PClose	0.344	>0.05	Excellent

Source: Researcher's preparation

The convergent validity of the construct of brand usage intention has been assessed through standardized factor loadings, AVE, and CR reveals that standardized factor loadings for all items were above the suggested cut-off of 0.50 (HATCHER, 1994), with a minimum of 0.65, and were all significant at 1% level of significance. The AVE meets the criterion of .50. A high score of CR (i.e.0.7) confirms the internal consistency of the scale items.

Table 42. Psychometric Properties of Perceived Corporate Sustainability Practices

	CR	AVE	MSV	MaxR(H)	Perceived Corporate
Perceived Corporate	0.905	0.516		0.911	0.718

Source: Researcher's preparation

4.3.11. Measurement and Validation for Performance

To assess the degree of correspondence between the organisational performance unidimensional CFA model (Figure 18) has been conceptualised and tested for its psychometric properties. Table 43 shows the CFA result.

Chi-square = 30.099
Df= 19
GFI = .964
AGFI = .932
NFI = .951
CFI= .981
RMR = .029
RMSEA = .054

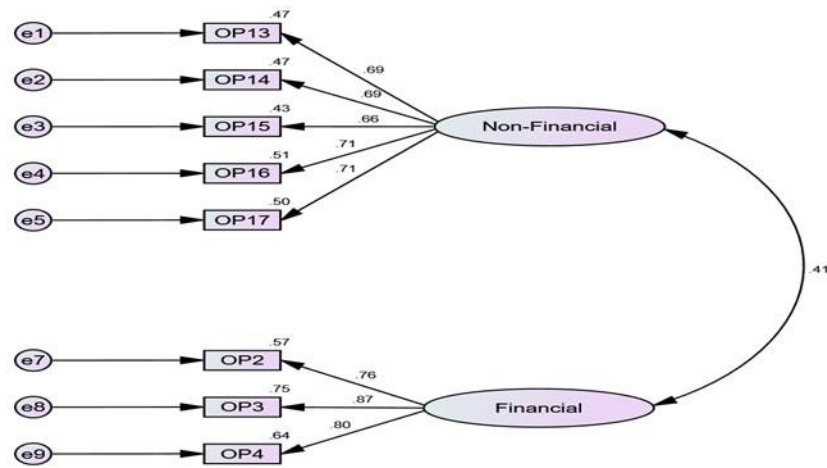


Figure 5. CFA Model for Performance

CFA's structural model reveals the same measures that can be calculated to determine the goodness-of-fit shown in Table 43. The result of the unidimensional CFA to entrepreneurship and component of the theory of planned behaviour.

Table 43. Model Fit Indices of Organisational Performance

Measure	Estimate	Threshold	Interpretation
CMIN	30.099	--	--
DF	19	--	--
CMIN/DF	1.584	Between 1 and 3	Excellent
CFI	0.981	>0.95	Excellent
SRMR	0.050	<0.08	Excellent
RMSEA	0.054	<0.06	Excellent
PClose	0.391	>0.05	Excellent

Source: Researcher's preparation

The convergent validity of the construct of organizational performance has been assessed through standardized factor loadings, AVE, and CR. It reveals that standardized factor loadings for all items were above the suggested cut-off of 0.50 (HATCHER, 1994), with a minimum of 0.65, and were all significant at 1% level of significance. The AVE meets the criterion of .50. A high score of CR (i.e.0.7) confirms the internal consistency of the scale items.

Table 44. Psychometric Properties of Organisational Performance

	CR	AVE	Maxx(H)	Non-financial	Financial
Non-financial	0.820	0.477	0.821	0.414	
Financial	0.849	0.653	0.859		0.808

¹ Convergent Validity: the AVE for Non-financial is less than 0.50.

Source: Researcher's preparation

4.4. Descriptive Statistics of Variables

In this section, descriptive statistics such as mean and standard deviation were used to describe the surveyed variables' characteristics (independent, dependent, and mediators). The table shows the means and standard deviations.

Table 45. Descriptive Statistics to all variables

	Mean	Std. Deviation
Corporate Environmental	3.7159	.57777
Top Management	4.1471	.59537
Green Practices	3.6754	.66084
CSR-Practices	3.2257	.55734
Financial	3.6147	.65961
Non-financial	3.9872	.53574
Perceived Corporate	2.4589	.45209

Note: All variables used a 5-point Likert scale (1= strongly disagree, 5= strongly agree)

Source: Researcher's preparation

Table (46) shows the means and standard deviations of all variables in the framework. The table reveals that the top management is the highest (mean= 4.147, standard deviation= 0.59537), followed by non-financial based (mean= 3.981, standard deviation= 0.53574).

4.5. Correlation Analysis

Table (44) presents the results of the inter-correlation among the variables. The correlation analysis was conducted to see the initial picture of the interrelationships among the study variables. Therefore, the importance of conducting correlation analysis is to identify any potential problems associated with multicollinearity (SEKARAN, 2000). Table 45 represents the correlation matrix for the constructs operationalized in this study. These bivariate correlations allow for preliminary inspection and

information regarding hypothesized relationships. Also, the correlation matrix gives information regarding the test for the presence of multicollinearity. The table shows that no correlations near 1.0 (or approaching 0.8 or 0.9) were detected, which indicates that multicollinearity is not a significant problem in this data set.

Table 46. Person's Correlation Coefficient for All Variables

			Estimate
Corporate Environmental	<-->	Top Management	.812
Corporate Environmental	<-->	Green Practices	.644
Corporate Environmental	<-->	CSR-Practices	.807
Top Management	<-->	Green Practices	.618
Top Management	<-->	CSR-Practices	.898
Green Practices	<-->	CSR-Practices	.648
Corporate Environmental	<-->	Financial	.542
Corporate Environmental	<-->	Non-financial	.747
Corporate Environmental	<-->	Perceived Corporate	.547
Top Management	<-->	Financial	.469
Top Management	<-->	Non-financial	.760
Top Management	<-->	Perceived Corporate	.500
Green Practices	<-->	Financial	.471
Green Practices	<-->	Non-financial	.556
Green Practices	<-->	Perceived Corporate	.594
CSR-Practices	<-->	Financial	.547

			Estimate
CSR-Practices	<-->	Non-financial	.793
CSR-Practices	<-->	Perceived Corporate	.569
Financial	<-->	Non-financial	.476
Financial	<-->	Perceived Corporate	.694
Non-financial-	<-->	Perceived Corporate	.486

Source: Researcher's preparation

The table shows that no correlations near 1.0 (or approaching or 0.9) were detected, which indicates that multicollinearity is not a significant problem in this data set. The highest correlation was between top management and CSR-practices with .898.

4.6. Model Fit and Hypotheses Testing

The fit index statistic tests the consistency between the predicted and observed data matrix by the equation (KEITH, 2006). One of the differences between the SEM technique and regression method is that the former does not have a single statistical test applicable for evaluating model predictions “strength” (HAIR et al., 1988). In this regard, KLINE (1988) believed that there are “dozens of fit indexes described in SEM literature, more than any single model-fitting programme reports”. However, according to Hair (HAIR et al., 1988) & GARSON et al. (2007), the chi-square fit index, also known as chi-square discrepancy test, is considered a fundamental and common overall fit measure. Thus, in a good model fit, chi-square value should not be very significant, i.e., $p > 0.05$ (HAIR et al., 1988). However, one problem usually experienced through this test relates to the model's rejection probability, directly interacting with the sample size. Moreover, the chi-square fit index's sensitivity level is very high, especially towards the multivariate normality assumption violations (GARSON et al., 2007).

Many indexes have been introduced and developed to avert or reduce the chi-square fit index's problems. Some of the indexes included in the absolute fit indexes.

4.6.1. Relationship Between Perceived Corporate Sustainability Practices (Multidimensional) and Performance

To assess the impact of perceived corporate sustainability practices on performance, structural equation modelling has been employed, and a measurement model of these constructs has been

assessed. Figure 19 reveals that reflective indicators have been used to measure latent constructs, and the non-causal relationship has been studied among different constructs by drawing a path.

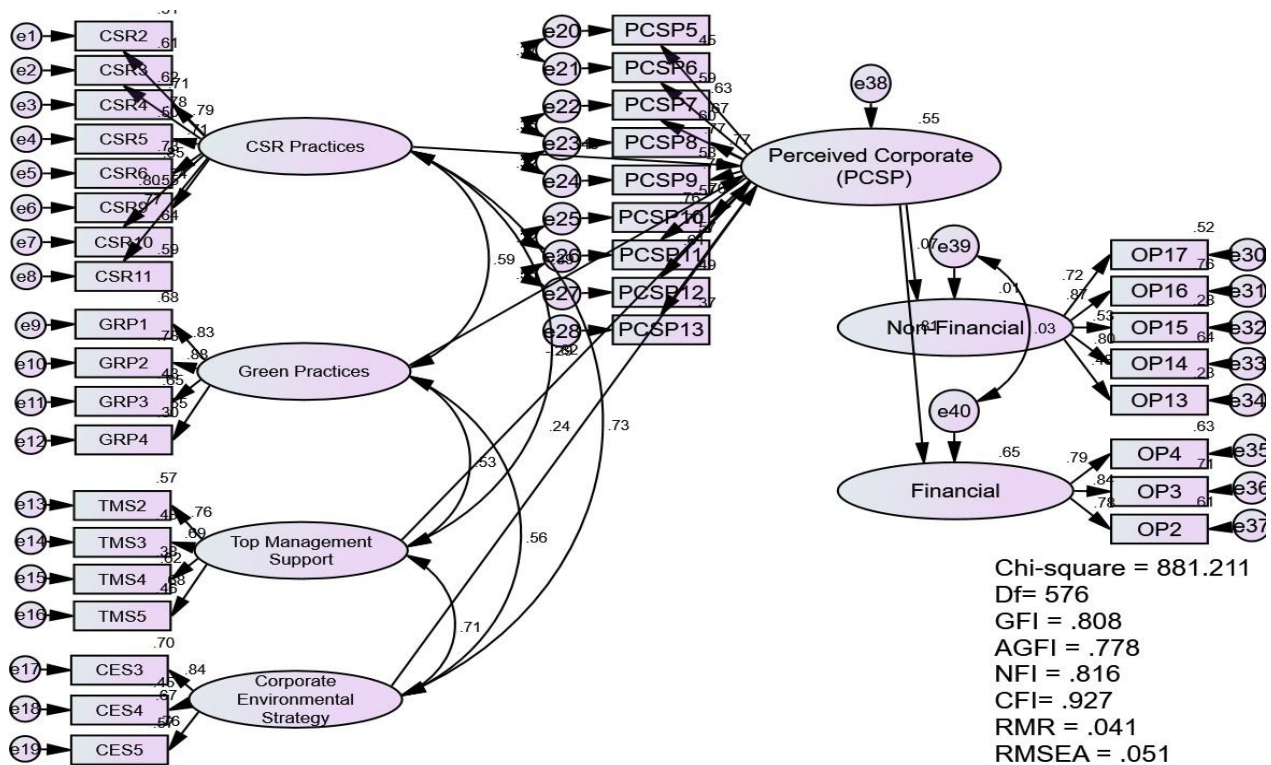


Figure 6. Structural model estimation for Perceived corporate sustainability practices on Organisational Performance

The structural model reveals the same value of model fit shown in Table 46. All the model fit indices for the structural model were significant but remained the same as in the measurement model. The low R square index (i.e. 0.55, 0.01, and 0.65) justifies the underlying theoretical model. The probability of getting a critical ratio as large as 2.985 in absolute value is .003. In other words, the regression weight for CSR-practices in the prediction of perceived corporate is significantly different from zero at the 0.01 level (two-tailed). The probability of getting a critical ratio as large as 4.28 in absolute value is less than 0.001. In other words, the regression weight for green practices in the prediction of perceived corporate is significantly different from zero at the 0.001 level (two-tailed). The probability of getting a critical ratio as large as 1.845 in absolute value is .065. In other words, the regression weight for top management in the prediction of perceived corporate is not significantly different from zero at the 0.05 level (two-tailed). The probability of getting a critical ratio as large as 2.026 in absolute value is .043. In other words, the regression weight for corporate environmental in the prediction of perceived corporate is significantly different from zero at the 0.05 level (two-tailed).

The probability of getting a critical ratio as large as 0.922 in absolute value is .357. In other words, the regression weight for perceived corporate in the prediction of nonfinancial is not significantly different from zero at the 0.05 level (two-tailed). The probability of getting a critical ratio as large as 7.761 in absolute value is less than 0.001. In other words, the regression weight for perceived corporate in the prediction of financial is significantly different from zero at the 0.001 level (two-tailed). All details are shown in (Table 47). The full AMOS output is displayed in Appendix BA1.

Table 47. Path Coefficients of Perceived corporate sustainability practices on Organizational Performance

			Estimate	S.E.	C.R.	P	Result
perceived Corporate	<---	CSR-Practices	.394	.132	2.985	.003	S
perceived Corporate	<---	Green Practices	.273	.064	4.280	***	S
Perceived Corporate	<---	top Management	-.216	.117	-1.845	.065	NS
Perceived Corporate	<---	Corporate Environmental	.185	.091	2.026	.043	S
Non-financial	<---	perceived Corporate	.061	.066	.922	.357	NS
Financial	<---	Perceived Corporate	1.205	.155	7.761	***	S

*** Significant at .001 level ** Significant at .01 level NS Not Significant

Source: Researcher's preparation

5. CONCLUSION AND RECOMMENDATIONS

This study attempted to (a) to understand the perceived corporate sustainability practices among SMEs in Qatar, (b) identify the factors influencing perceived corporate sustainability practices, (c) develop and test a model that explains the relationship between the perceived corporate sustainability practices and performance (financial and non-financial). The sample consisted of SMEs currently listed in Qatar. By using a quantitative method, data was collected from 203 respondents. The SEM technique was used to analyses the data. Then, the findings' contributions are discussed, followed by the implications and limitations of this study. Recommendations for future research are suggested at the end.

The socio-demographic characteristics of sample differences in sensitivity forward sustainability recognised as an important issue. Table (8) shows that the gender distribution of males was 80.3% and females 19.7%. It is observed that 33% of the respondents worked in the trade sector, and 26% in the manufacturing and creative industry sectors. Regarding the educational qualifications, the data shows that 64% have Bachelor's degrees, 19% Diploma degrees, while only 4.4% were PhD, and 5% have other educational qualifications.

42.4% of the sample respondents aged between 41-50 years, while 26.1% were aged between 31-40 years. 42% were in middle management; 31% in the operational level, 16.7% were others, and 10% were top management. The demographic data reflects 52% of the respondents have been working at the same level in the company for 3 to 6 years; 26% for three years, and 22% for seven years or more. Moreover, 65% agreed that the companies paid attention to sustainability, while 25.1% disagreed. 45% of the population has an individual structure type while 21% have mixed and partnership structures

The descriptive analysis shows that almost 59% of the sample population source their green resources from private funds, 16% form bank funds, and 12% from project funding. 54% of the sample population in their companies have sustainable development activities, while 34% were unaware of this information. The data shows that 50% of the respondents agreed that their companies have a green policy. In comparison, 38% of the respondents were not aware of green policy availability in their companies.

The descriptive analysis revealed that almost 50% of the respondents agreed that their companies have green funds, while 40% were unaware. It has been noticed that the population was equally divided as

agreed and disagreed with the fact that the company has a separate allocation of funds for CSR implementation, 44% for each group. In comparison, only 12% were not aware of this information. Also, 46.8% of the respondents' resource for green issues is a volunteer activity, while only 20% of their resources are from money. The data shows that 49.8% of the respondents' companies raise awareness of sustainability issues via internal communication; 24.1% raise sustainability issues through training programmes, while only 14% added that they use management briefings. On the other hand, 11.3% mentioned that the company uses other ways to raise awareness of sustainability issues.

The conclusion of the research can be made by Hypotheses Testing

Hypothesis One: There is a positive relationship between top management support and perceived corporate sustainability practices.

Top management support plays a critical part in enabling the organization to respond to perceived corporate sustainability practices (REGO, CUNHA & POLÓNIA, 2017; KIESNERE & BAUMGARTNER, 2019; PHAM & KIM, 2019). This hypothesis suggests a significant positive relationship between top management support and perceived corporate sustainability practices, unlike previous studies (SHARMA & TEWARI, 2018). Top management support had no positive effect on perceived corporate sustainability practices with the standardized regression weight of -0.216, $P=0.065 > 0.05$.

Top management involvement in sustainability management of the company is one of the key success factors for sustainable development of the company (KIESNERE et al., 2020). The findings are contrary to the extant literature, which show that top management support has a significant positive relationship with perceived corporate sustainability. One explanation for that some companies, particularly SMEs in Qatar, do not integrate sustainability in core strategies at the higher management level and not strategically look at the sustainability. Another possible explanation is that some top managers have a cutting policy for expenditure that could affect the budgets allocated for sustainability and green practices. For the context of developing countries, including Qatar. Further research is needed to understand the effect of top management support on perceived corporate sustainability. Knowing the deep reason this happened even the importance of this construct is shown in the previous studies.

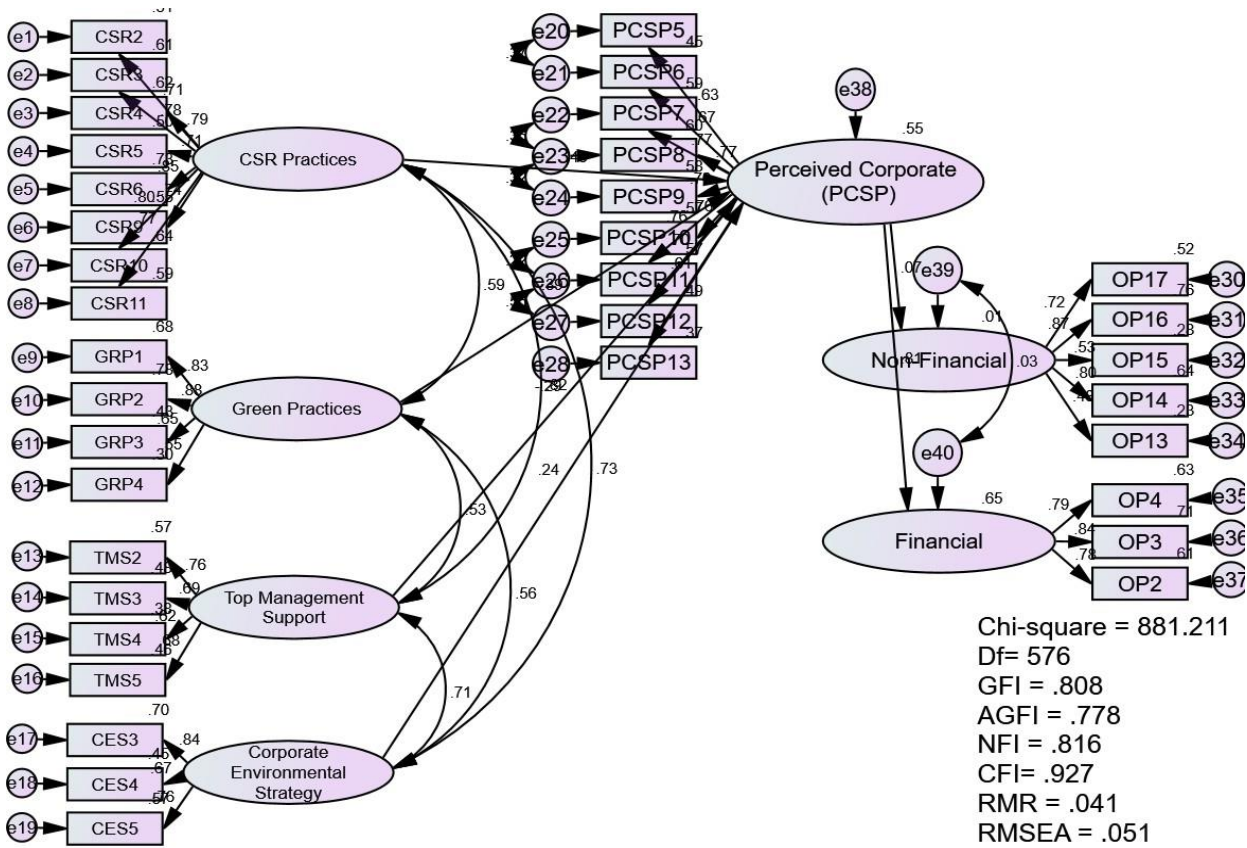


Figure 7. Structural Model

Hypothesis 2: There is a positive relationship between corporate social responsibility practices and perceived corporate sustainability practices.

The relationship between corporate social responsibility and sustainability has discussed in the previous studies (FONTAINE, 2013; POBA, 2015; AKDOĞU, 2017; ABBAS et al., 2019; MARIÑO-ROMERO et al., 2020). This hypothesis suggests a significant positive relationship between social corporate social responsibility practices and perceived corporate sustainability practices. This relationship was found to be significant with the standardized regression weight of 0.394, $P=0.003<0.05$. This hypothesis was supported by the data at 0.05 level of significance. The findings are in line with the results of the studies.

Hypothesis 3: There is a positive relationship between corporate environmental strategy and perceived corporate sustainability practices.

The link between environmental strategy and sustainability strategy has been mentioned in previous studies (MCPEAK & DAI, 2011; RODRIGUES & FRANCO, 2019). This hypothesis suggests a significant positive relationship between environmental strategy and perceived corporate

sustainability practices. This study aligns with the findings of previous studies that reported a positive and highly significant relationship between environmental strategy and perceived corporate sustainability practices (NEVADO-PEÑA ET AL., 2015). This relationship was not significant with the standardized regression weight of 0.0185, $p=0.043<0.05$. This hypothesis was supported by the data at 0.521 level of significance.

Hypothesis 4: There is a positive relationship between green practices and perceived corporate sustainability practices.

This hypothesis suggests a significant positive relationship between green practices and perceived corporate sustainability practices. This relationship was significant with the standardized regression weight of 0.273 $p=0.000<0.05$; hence the hypothesis was supported by the data at a 0.05 level of significance. The findings are in line with many previous studies.

Hypothesis 5: There is a positive relationship between perceived corporate sustainability practices and financial performance.

This hypothesis suggests a significant positive relationship between perceived corporate sustainability practices and financial performance (AMEER & OTHMAN, 2012; DAHLGAARD-PARK, 2015; CHOI & YU, 2014; ALSHEHHI et al.2018; AWUZIE & ABUZEINAB, 019). This relationship was significant with the standardized regression weight of 1.205; hence the hypothesis was supported by the data with $p=0.000$ at 0.05 level of significance. The findings are consistent with the results of previous studies (ALSHEHHI et al.2018).

Hypothesis 6: There is a positive relationship between perceived corporate sustainability practices and non-financial performance.

This hypothesis suggests a significant positive relationship between perceived corporate sustainability practices and non-financial performance (MARTÍNEZ-FERRERO & FRIAS-ACEITUNO, 2015). This relationship was found not to be significant with the standardized regression weight of 0.61; $p=.0357<$ hence the hypothesis was not supported by the data at 0.05 level of significance. The findings are contrary to the results of previous studies.

The possible explanation for the difficulty in measuring the financial items will let managers prefer none financial results. Thus, studies from developing countries remain scarce in SMEs' context, reflecting the association between perceived corporate sustainability and none financial performance (ALSHEHHI et al., 2018). More research is needed to facilitate convergence in understanding the

relationship between sustainable corporate practices and none financial aspects of the SMEs' performance.

Contributions and Implications of the Study

The research findings discussed in sections 5.2 and 5.3 may have implications and contributions to guide managers and employees, theory building, and input for policy development and industrial application. These implications are discussed in the following sub-sections.

Contributions to Theory

There have been few studies on perceived corporate sustainability practices. A considerable body of literature on perceived corporate sustainability practices shows the various factors affecting this phenomenon. However, literature reported very few studies investigated the relationship between sustainable corporate practices and firms' performance for developing countries. Among the important findings of this study was that green practices have positively affected perceived corporate sustainability practices. So far, to the best of this researcher's knowledge, there has been no research incorporating both the factors affecting perceived corporate sustainability practices and financial and non-financial performance. The present study has theoretical implications in that it presents an empirical work that conceptualizes and test the relationship between factors affecting perceived corporate sustainability practices and performance.

Implications for Small and Medium Size Enterprises

Management implications of the findings can be mainly drawn from two streams. First, managers in Qatar should heavily look not just at the improvement of social programmes but also at increasing the awareness of sustainability practices. This study adopted a broader perspective on perceived corporate sustainability practices by considering employees in different functional areas and various management levels, including senior managers, employees, and perceived corporate sustainability practices experts. In SMEs' case, companies need to be aware of external and internal factors that affect their organisations' perceived corporate sustainability practices. Knowledge of such factors will enhance SMEs' ability to establish a sustainability strategy that will properly enhance sustainable development and SMEs' performance in Qatar.

Implications for Management

In terms of practice, after conducting this research, managers who initiate perceived corporate sustainability practices in their organizations, currently, have the knowledge required to make their efforts and investments in developing sustainable development strategies. This can be achieved by knowing the variables that could impact perceived corporate sustainability practices such as top management support, green practices, corporate social responsibility practices, and environmental strategy. In terms of research, incorporating the determinants of perceived corporate sustainability practices and performance gives future researchers the chance to deal with perceived corporate sustainability practices from an international marketing perspective.

Limitations of the Study and Future Work

As with any research, several limitations must be considered when evaluating the findings of this research. First, the derivation of a sample for a study from a single industry in Qatar limits generalization across other industries rather than SMEs. The results obtained in this study are focused on a survey of individual employees who are currently employed in the SMEs in Qatar, and they have perceived corporate sustainability practices activities. Accordingly, caution must be taken regarding this research's findings until further verification is suggested to cover all possible employees who are in touch with sustainability practices. The data analyzed was cross-sectional in design rather than longitudinal to capture the factors affecting perceived corporate sustainability practices over time. A longitudinal study can provide a more comprehensive view of the relationship between perceived corporate sustainability practices and SMEs' performance. The opportunities for future research are discussed in the following paragraph.

Future research could investigate the more factors affecting perceived corporate sustainability practices in different countries to understand cross-cultural effects on perceived corporate sustainability practices. More research is also required to identify additional influencing factors, perceived corporate sustainability practices elements. Another recommendation for future research is that an investigation can be conducted using a longitudinal rather than cross-sectional. Further research is called for to build on this study's findings, particularly research investigating the possible relationships that might exist between, on the one hand, each of the factors of perceived corporate sustainability practices and other performance indicators.

6. NEW SCIENTIFIC RESULTS

Based on the results and the discussion mentioned above, the new scientific results revealed from this research are as follows.

1. Based on the previous literature results that are justified that top management support plays a critical part in enabling the organisation to respond to perceived corporate sustainability practices. Unlike these studies, the results show that in the case of examined SMEs companies in Qatar, the top management support had no positive effect on perceived corporate sustainability practices ($B = -0.216$, $P = 0.065 > 0.05$). Consequently, this could be one of the barriers to reaching a higher level of corporate sustainability practices. Another explanation is that top managers fail to manage and strictly bound with the assigned budget and time frame of sustainability projects in developing countries.
2. A significant positive relationship between perceived corporate sustainability practices and non-financial performance is suggested based on the extant literature review. Contrary to previous studies' results, this study urges that SMEs in Qatar insignificant relationship between perceived corporate sustainability and non-financial performance ($B = 0.61$; $p = 0.0357 < 0.05$). Even scholars consider that non-financial measures are more important in the context of SMEs. This study could indicate that entrepreneurs are concerned with financial results rather than intangible ones. The novelty that could be noticed here is that the investigation of perceived corporate sustainability and non-financial performance lacks previous studies.
3. The research's major contribution to the existing literature is SEM's validation of the structural relationship between the four independent variables (top management support, CSR-practices, green practices, environmental strategy), perceived corporate sustainability and performance in one integrated model. These relationships did not exist before the testing of the model of the current study. The model will open avenues for future studies. This study's novel results contribute to the existing body of knowledge in both developed and developing countries in sustainable development and sustainability practices.
4. In the positive scenario of the relationship, the study follows the literature review to suggest a significant positive relationships between CSR-practices ($B = 0.394$, $P = 0.003 < 0.05$), green practices ($B = 0.273$, $p = 0.000 < 0.05$) environmental strategy ($B = 0.0185$, $p = 0.043 < 0.05$) with perceived corporate sustainability practices. The descriptive results also indicate CSR awareness, green practices, and the respondents' environmental activities from the SMEs. Without CSR and green

practices, the orientation of environmental sustainability will be lacking. Besides, in the absence of these practices, SMEs and start-up organisations, will fail to perceive corporate sustainability. The novelty that could be observed here is that the study is the first to propose and operationalised these three independent variables regarding perceived corporate sustainability in the previous literature of sustainability.

7. SUMMARY

Sustainable development is an urgent contemporary task aimed at creating social progress, environmental protection and economic growth. For enterprises such as small and medium sizes, to be sustainably dynamic, they must maintain their current performance levels and grow across all aspects of the organization. This study attempted to (a) to understand the perceived corporate sustainability practices among SMEs in Qatar, (b) identify the factors influencing perceived corporate sustainability practices, (c) develop and test a model that explains the relationship between the perceived corporate sustainability practices and performance (financial and non-financial). While perceived corporate sustainability allows various sustainability views, a lack of understanding of sustainability arguably inhibits its practical realization, and a proper understanding of sustainability is urgently needed.

Previous research in the study areas of sustainable development and sustainability was deeply explored to identify the research gap, and the research model was formulated based on the literature review. The sample consisted of SMEs currently listed in Qatar. By using a quantitative method, data was collected from 203 respondents. Structural Equation Modelling (SEM) was used for analyzing the research model. Although the scale measurement for the questionnaire items used in this research was already tested and validated in the extant literature review, an Exploratory Factor Analysis (EFA) was carried out before conducting the SEM analysis for reconfirming the validity. Six hypotheses formulated to achieve the purpose of the study were tested. The results show that corporate social responsibility practices, green practices and corporate environmental strategy are positively correlated with the perceived corporate sustainability practices. At the same time, data do not support top management support. The study also shows that perceived corporate sustainability practices have a significant relationship with financial performance and insignificant with none financial performance of SMEs in Qatar.

Considering the new results, this study's important findings were that green practices have positively affected perceived corporate sustainability practices. So far, to the best of this researcher's knowledge, there has been no research incorporating both the factors affecting perceived corporate sustainability practices and financial and non-financial performance. The present study has theoretical implications in that it presents an empirical work that conceptualizes and test the relationship between factors affecting perceived corporate sustainability practices and performance. This study adopted a broader perspective on perceived corporate sustainability practices by considering employees in different

functional areas and various management levels, including senior managers, employees, and perceived corporate sustainability practices experts. Future research could investigate the more factors affecting perceived corporate sustainability practices in different countries to understand cross-cultural effects on perceived corporate sustainability practices. More research is also required to identify additional influencing factors, perceived corporate sustainability practices elements.

8. APPENDIX

8.1. References

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Szent István University

Post-graduate Studies

6. Questionnaire

**Investigation of Perceived Corporate Sustainability Practices and Organisational Performance
of Small and Medium Sizes Enterprises in Qatar**

Dear Sir/ Madam,

I would like to seek your cooperation in completing this questionnaire for my Ph.D. thesis. My study aims to investigate perceived corporate sustainability practices and organisational performance of small and medium sizes enterprises. Your answers will give us the direction to understand green practices you are particularly concerned about. *I assure you that the information collected from this survey will be kept confidential and will be used for academic purposes only.* If you need any explanation or if you have any suggestions, please feel free to contact me at the contact details listed below.

Thank you for your co-operation and willingness to participate in completing this survey.

Ph.D. Candidate

Noor Al-Ali

Email: noor.alali@ccq.edu.qa

SECTION (A): Demographic Information

a) The following are demographic information about you and your organisation. Please answer by tick (✓) in the appropriate bracket below:

Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female
Age Group	<input type="checkbox"/> 20yrs-30yrs old <input type="checkbox"/> 31yrs-40 yrs old <input type="checkbox"/> 41-50 yrs old <input type="checkbox"/> 51yrs-60yrs old
Educational Qualifications	<input type="checkbox"/> Diploma <input type="checkbox"/> Bachelor degree <input type="checkbox"/> Master Degree <input type="checkbox"/> PhD <input type="checkbox"/> Others: Specify:.....
Your level in the institution	<input type="checkbox"/> Top management <input type="checkbox"/> Middle management <input type="checkbox"/> Operational <input type="checkbox"/> others: Specify:.....
The sector	<input type="checkbox"/> Petrol <input type="checkbox"/> Gas <input type="checkbox"/> <input type="checkbox"/> Others: Specify:.....
How long have you been working in this organisation?	<input type="checkbox"/> <3 years <input type="checkbox"/> 3yrs -6years <input type="checkbox"/> >=7years
Do think in the sector your working with	<input type="checkbox"/> Yes <input type="checkbox"/> No

b) This question is about green practices in your organisation. Please answer by tick (✓) in the appropriate bracket below:

Has the organisation assigned someone in charge of green practices?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
Has the company assigned someone in charge of SD?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
Has your firm adopted a responsible green policy?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
Do your employees encourage to participate in local community green activities?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
Do you have separate allocation funds for green practices Implementation?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
How your sector raise awareness of green issues?	<input type="checkbox"/> Training programmes <input type="checkbox"/> Internal communication <input type="checkbox"/> Management briefings <input type="checkbox"/> Others :
What type of resources does your sector provide to support green practices?	<input type="checkbox"/> Money <input type="checkbox"/> Volunteers <input type="checkbox"/> Loans <input type="checkbox"/> In-kind <input type="checkbox"/> Others: Specify

c) This question is about sustainable development (SD). Please answer by tick (✓) in the appropriate bracket below:

Economic development is necessary for sustainable development.	<input type="checkbox"/> Strongly Disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Natural <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Disagree
Improving people's health and opportunities for a good life contributes to sustainable development.	<input type="checkbox"/> Strongly Disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Disagree
Reducing water consumption is necessary for sustainable development.	<input type="checkbox"/> Strongly Disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Disagree
Preserving nature is necessary for sustainable development.	<input type="checkbox"/> Strongly Disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Disagree
Waste management is necessary for sustainable development	
Sustainable development demands that people understand how the economy functions.	<input type="checkbox"/> Strongly Disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Disagree
Have awareness programmes been implemented for stakeholders by your institution on the implementation of Sustainable Development Goals	<input type="checkbox"/> Strongly Disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Disagree

SECTION (B): Factors affecting Perceived Corporate Sustainability Practices

Please indicate your agreement to the following statements regarding factors affecting GEP in your company [1-Strongly Disagree 2-; Disagree; 3-Neutral; 4- Agree; 5-Strongly Agree]:

Top Management Support

	Please tick one.				
	S A	A	N	D	S D
Our top management provides sufficient resources for sustainability practices and activities.					
Our top management makes an effort to provide stable funding for sustainable development.					
Our top management considers perceived corporate sustainability practices as a high priority.					
Our top management provides constructive feedback on the appropriateness of perceived corporate sustainability practices.					
Our top management tries to encourage the user departments to involve in corporate sustainability practices.					

Corporate Environmental Strategy

	Please tick one.				
	S A	A	N	D	S D
In our company, quality includes reducing the environmental impact of products and processes.					
In our company, we make every effort to link environmental objectives with other corporate goals.					
Our company develops products and processes that minimise environmental impact.					
Our company is engaged in developing products and processes that minimise environmental impact.					

In our company, environmental protection is the driving force behind our firm's strategies.					

CSR-Practices

	Please tick one.				
	S A	A	N	D	S D
Our company continually improves the quality of our products.					
Our company uses customer satisfaction as an indicator of our performance.					
Our company has a procedure to respond to every customer complaint.					
Our company strives to lower operating costs.					
Our company closely monitor employees' productivity.					
Our company top management establishes long-term strategies.					
Our company managers are informed about relevant environmental laws.					
Our company meets the standards of the legal product.					
Our company managers of this organisation try to comply with the law.					
Our company have programmes that encourage the diversity of our workforce.					
Our company has a formal code of conduct.					
Our company members follow professional standards.					

Green Practices

	Please tick one.				
	S A	A	N	D	S D
Our company invests in low-carbon technologies for our production processes.					
Our company uses a specific environmental policy for selecting our partners.					
Our company invests in R & D programmes to create environmentally friendly products/services.					
Our company has created a separate department/unit specialising in environmental issues for our organisation.					
Our company engages in dialogue with our stakeholders about the environmental aspect of our organisation.					
Our company implement market research to detect green needs marketplace.					
Our company applies a paperless policy in our procurement where possible.					
Our company has created internal environmental prize competitions that promote eco-friendly behaviour.					
Our company forms environmental committees for implementing internal audits of environmental performance.					

SECTION (C): Perceived Corporate Sustainability Practices (PCSP)

Please indicate your agreement to the following statements regarding PCSP in your company [SD-Strongly Disagree D-; Disagree; N-Neutral; A- Agree; SA-Strongly Agree]:

	Please tick one.				
	SD	D	N	A	SA
Our company makes improvements to radically reduce the environmental impacts of products and services' life cycles.					
Our company regularly adjust existing products and services to reduce negative environmental and social impact.					
Our company undertakes regular business process reengineering with a focus on green perspectives.					
Our company acquires innovative environmental-friendly technologies and processes.					
Our company continuously strengthens employees' knowledge and skills to improve the efficiency of current sustainability practices.					
Our company is characterised by a learning culture stimulating innovation for sustainability.					
Our company upgrades employees' current knowledge and skills based on the best corporate social responsibility practices.					
Our company searches for external sources of knowledge in our search for innovative ideas related to sustainability.					
Our company always responds to existing stakeholder issues in a regular/systematic way.					
Our company constantly evaluates its external environment to uncover issues of importance to key stakeholders.					
Our company involves key market stakeholders (customers, suppliers) early in the product/service design and development stage.					
Our company makes use of appropriate tools and techniques to reduce the variability of key processes.					
Our company establishes key performance indicators (KPIs) to determine organisational progress.					

SECTION (D): Organisational Performance

Please indicate your agreement to the following statements regarding organisational performance in your company [SD-Strongly Disagree D-; Disagree; N-Neutral; A- Agree; SA-Strongly Agree]:

	Please tick one.				
	S D	D	N	A	S A
Financial					
The company has higher long-run profitability than its competitors.					
The company has higher growth prospect in sales than its competitors.					
The company's employees have higher job satisfaction than competitors.					
The company's employees have higher productivity than competitors.					
The company return on investment is very high than its competitors.					
Non-financial					
Our company grasps the right timing for launching new products or services.					
Our company is equipped with the ability to develop high-quality new products.					
The launch speed of new products is faster than other companies in the same industry.					
The degree of automation operation is much higher than other companies in the same industry.					
Our company adjusts or changes our management process based on market competition.					
Our company vigorously invest in the development of new technology.					
Our company has an excellent staff welfare policy.					

Our company puts a high value on our staff's satisfaction with corporate measures.					
Our company can retain outstanding staff.					
Our company vigorously invest in the development of a new market.					
The company has better goodwill than its competitors.					
The company has better quality products or services than competitors.					

Thank You Very Much for Your Co-operation

Note: The information provided by you has no legal implications and will be used purely for academic research.

8.3. Descriptive Statistics

	<i>N</i>		<i>Skewness</i>	<i>Std. Error of Skewness</i>	<i>Kurtosis</i>	<i>Std. Error of Kurtosis</i>
	<i>Valid</i>	<i>Missing</i>				
Our top management provides sufficient resources for sustainability practices and activities.	203	0	-0.064	0.172	-0.588	0.341
Our top management makes an effort to provide stable funding for sustainable development.	203	0	-0.663	0.172	0.262	0.341
Our top management considers perceived corporate sustainability practices as a high priority.	203	0	-0.100	0.172	-0.956	0.341
Our top management provides constructive feedback on the appropriateness of perceived corporate sustainability practices.	203	0	-0.727	0.172	0.354	0.341
Our top management tries to encourage the user departments to involve in corporate sustainability practices.	203	0	-0.512	0.172	-0.646	0.341
In our company, quality includes reducing the environmental impact	203	0	-0.269	0.172	-0.182	0.341

of products and processes.						
In our company, we make every effort to link environmental objectives with other corporate goals.	203	0	0.386	0.172	-0.407	0.341
Our company develops products and processes that minimise environmental impact.	203	0	0.268	0.172	-0.808	0.341
Our company is engaged in developing products and processes that minimise environmental impact.	203	0	0.189	0.172	0.176	0.341
In our company, environmental protection is the driving force behind our firm's strategies.	203	0	-2.007	0.172	6.153	0.341
Our company continually improves the quality of our products.	203	0	-1.547	0.172	4.825	0.341
Our company uses customer satisfaction as an indicator of our performance.	203	0	-1.524	0.172	1.730	0.341
Our company has a procedure to respond to every	203	0	-1.230	0.172	3.654	0.341

customer complaint.						
Our company strives to lower operating costs.	203	0	-1.132	0.172	0.960	0.341
Our company closely monitor employees' productivity.	203	0	-2.252	0.172	9.306	0.341
Our company top management establishes long- term strategies.	203	0	-1.377	0.172	2.687	0.341
Our company managers are informed about relevant environmental laws.	203	0	-1.046	0.172	3.286	0.341
Our company meets the standards of the legal product.	203	0	-0.009	0.172	-0.826	0.341
Our company managers of this organisation try to comply with the law.	203	0	-0.389	0.172	-0.416	0.341
Our company have programmes that encourage the diversity of our workforce.	203	0	0.172	0.172	-0.780	0.341

Our company has a formal code of conduct.	203	0	-0.107	0.172	-1.170	0.341
Our company members follow professional standards.	203	0	-0.256	0.172	-1.038	0.341
Our company invests in low-carbon technologies for our production processes.	203	0	-0.609	0.172	-0.557	0.341
Our company uses a specific environmental policy for selecting our partners.	203	0	-0.533	0.172	-0.348	0.341
Our company invests in R & D programmes to create environmentally friendly products/services.	203	0	-0.251	0.172	-0.633	0.341
Our company has created a separate department/unit specialising in environmental issues for our organisation.	203	0	-1.103	0.172	2.874	0.341
Our company engages in	203	0	-0.388	0.172	-0.984	0.341

dialogue with our stakeholders about the environmental aspect of our organisation.						
Our company implement market research to detect green needs marketplace.	203	0	-0.138	0.172	-1.007	0.341
Our company applies a paperless policy in our procurement where possible.	203	0	-0.168	0.172	-0.520	0.341
Our company has created internal environmental prize competitions that promote eco-friendly behaviour.	203	0	-0.507	0.172	-0.624	0.341
Our company forms environmental committees for implementing internal audits of environmental performance.	203	0	-0.540	0.172	-0.607	0.341
Our company makes	203	0	-0.609	0.172	-0.557	0.341

improvements to radically reduce the environmental impacts of products and services' life cycles.							
Our company regularly adjust existing products and services to reduce negative environmental and social impact.	203	0	-0.547	0.172	-0.304	0.341	
Our company undertakes regular business process reengineering with a focus on green perspectives.	203	0	-0.258	0.172	-0.654	0.341	
Our company acquires innovative environmental-friendly technologies and processes.	203	0	-1.122	0.172	3.046	0.341	
Our company continuously strengthens employees' knowledge and skills to improve	203	0	-0.391	0.172	-0.959	0.341	

the efficiency of current sustainability practices.							
Our company is characterised by a learning culture stimulating innovation for sustainability.	203	0	-0.138	0.172	-1.007	0.341	
Our company upgrades employees' current knowledge and skills based on the best corporate social responsibility practices.	203	0	-0.179	0.172	-0.540	0.341	
Our company searches for external sources of knowledge in our search for innovative ideas related to sustainability.	203	0	-0.507	0.172	-0.624	0.341	
Our company always responds to existing stakeholder issues in a regular/systematic way.	203	0	-0.540	0.172	-0.607	0.341	

Our company constantly evaluates its external environment to uncover issues of importance to key stakeholders.	203	0	0.138	0.172	-1.150	0.341
Our company involves key market stakeholders (customers, suppliers) early in the product/service design and development stage.	203	0	-0.234	0.172	-0.770	0.341
Our company makes use of appropriate tools and techniques to reduce the variability of key processes.	203	0	-0.125	0.172	-0.469	0.341
Our company establishes key performance indicators (KPIs) to determine organisational progress.	203	0	-0.783	0.172	-0.498	0.341
The company has higher long-run	203	0	-0.213	0.172	-0.639	0.341

profitability than its competitors.						
The company has higher growth prospect in sales than its competitors.	203	0	-0.609	0.172	-0.557	0.341
The company's employees have higher job satisfaction than competitors.	203	0	-0.547	0.172	-0.304	0.341
The company's employees have higher productivity than competitors.	203	0	-0.258	0.172	-0.654	0.341
The company return on investment is very high than its competitors.	203	0	-1.122	0.172	3.046	0.341
Our company grasps the right timing for launching new products or services.	203	0	-0.391	0.172	-0.959	0.341
Our company is equipped with the ability to develop high-quality new products.	203	0	-0.133	0.172	-1.030	0.341
The launch speed of new products is	203	0	-0.168	0.172	-0.520	0.341

faster than other companies in the same industry.						
The degree of automation operation is much higher than other companies in the same industry.	203	0	-0.507	0.172	-0.624	0.341
Our company adjusts or changes our management process based on market competition.	203	0	-0.540	0.172	-0.607	0.341
Our company vigorously invest in the development of new technology.	203	0	0.138	0.172	-1.150	0.341
Our company has an excellent staff welfare policy.	203	0	-0.234	0.172	-0.770	0.341
Our company puts a high value on our staff's satisfaction with corporate measures.	203	0	-0.125	0.172	-0.469	0.341
Our company can retain outstanding staff.	203	0	-0.781	0.172	-0.478	0.341
Our company vigorously invest in the	203	0	-0.236	0.172	-0.629	0.341

development of a new market.							
The company has better goodwill than its competitors.							
	203	0	-1.377	0.172	2.687	0.341	
The company has better quality products or services than competitors.							
	203	0	-1.046	0.172	3.286	0.341	

**All items were measured on a five-point Likert type scale.*

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