PERCEIVED CORPORATE SUSTAINABILITY PRACTICES AND PERFORMANCE OF SMALL AND MEDIUM ENTERPRISES (SMES) IN QATAR

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Abstract: Nowadays sustainability is a contemporary and current issue that recognized by scholars and practitioners. While the concept of perceived corporate sustainability allows various sustainability views, still a lack of understanding arguably inhibits its practical realization and a proper understanding of sustainability is urgently needed. Therefore, the objectives of this paper are to identify the factors affecting perceived corporate sustainability practices (PCSP) and investigate the relationship between PCSP and organizational performance. A quantitative approach was deployed using Structural Equation Modelling (SEM) to analyse the responses from 203 managers for SMEs in Qatar. The study revealed that CSR practices, green practices, and corporate environmental strategy were found to significantly affect PCSP while top management support does not play an important role in it. Moreover, the study showed that PCSP significantly affects financial performance while the relationship between PCSP and none financial performance was not supported by the results. Furthermore, this research is expected to provide SMEs and sustainability literature with valuable suggestions for management practices.

Keywords: sustainability, perceived corporate sustainability practices, SMEs, performance, Structural Equation Modelling (SEM), Qatar.

Introduction

Dynamic sustainability of enterprises that provide not only maintaining the current level, but also a stable indicator growth, could be achieved only through continuous interrelated renewal of production and technical basis, organizational management structure and economic functioning fundamentals based on the innovation (Phondani et al., 2016). Many national governments now dedicate themselves to sustainable development as it aims to produce a long-term, positive relationship between civilization and life-supporting planetary resources (Kuhn, 2018). By doing so, societies have also embraced indicators as tools to provide a comprehensive assessment of the current position, gauge improvement, and help

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set future development goals. Enhancing sustainable development has long been an explicit or implicit goal for individuals, consumers and firms, communities, nations, and the world (Khattak, 2018). While the concept of perceived corporate sustainability allows various sustainability views, still a lack of understanding of sustainability arguably inhibits its practical realization and a proper understanding of sustainability is urgently needed (Waas et al., 2011).

The importance of the study derives from the high potential contribution of SMEs to sustainable development and sustainable wellbeing. There are a limited number of studies in this field related to the academic and empirical levels. Nevertheless, there are few studies in international scope which discussed PCSP and performance of companies. (Gherghina et al., 2020). SMEs private sector can be achieved through encouraging and supporting entrepreneurship activities. Qatar, as one of the GCC countries, with the world's highest income per capita, has engaged in diversifying its economic portfolio to provide Qataris with enough job opportunities (Kebaili et al., 2016). Recently, SMEs comprise more 80% of the registered companies in Qatar.

The investigation of corporate sustainability is important in Qatar for many reasons. Firstly, this research outlines the issue of sustainable development at large as well as examining the potential for success, in terms of development strategy, in Qatar. Secondly, to ensure sustainability requirement, the finding of testing structural relationship between the variables of the study model must be considered in relation to the performance (financial and none financial) of SMEs, which is currently lacking for Qatar. To best of researchers' knowledge, there is no study investigates in this field in Qatar, this research attempts to fill this research gap. Furthermore, in line with the 2030 vision, the findings of this study will help improving the efforts that have previously been made on corporate and governmental level.

Literature review

Sustainable development has been defined as the 'development that meets the needs of the present without compromising the ability of future generations to meet their own needs' (United Nations General Assembly, 1987, p.43). It was initially referring to environmental concerns, and is now also compassing social, ethical, and economic issues. However, Messerli et al. (2019) confirmed that sustainability is contemporary and current topic in the world. Today, sustainable global politics clearly outlines its goals for recycling sustainable development: saving energy and resources; and towns which will be recoverable, recycled, and self-maintained.

Sustainability Reporting (SR) has been defined as 'public reports by companies to provide internal and external stakeholders with a picture of the corporate position and activities on economic, environmental and social dimensions' (World Business Council for Sustainable Development, 2002). Corporate sustainability is the ability of a firm to nurture and support growth over time by effectively meeting the

expectations of diverse stakeholders. (Linneberg et al., 2019). More specific, PCSP recognizes corporate growth and profitability as important, yet requires corporations to pursue societal goals, specifically those related to sustainable development: environmental protection, social justice and equity, and economic development (Abbas et al., 2019). Researchers in the field of corporate social responsibility examines the relationships between social or environmental and financial performance, particularly between social and financial performance (Glavas and Kelley, 2014; Ng et al., 2019). According to Freeman's stakeholder theory, corporations have responsibilities to their shareholders and other interest groups (Freeman, 1984). The theoretical studies of business sustainability aim to explain the nature of the relationship between financial performance and social or environmental performance. The study of Salzmann et al. (2005) revealed whether sustainability performance is related to financial performance, from two broad perspectives, namely theoretical studies, and empirical studies. The theoretical studies highlighted by Salzmann et al. (2005) produced frameworks to explain the relationship between sustainability development and financial performance; and the difference between the frameworks lies in the hypothesized causal sequence and direction of the relationship. Studies showed a positive relationship between the environmental performance, corporate social consciousness, and financial performance of companies. The higher financial performance of sustainable companies has increased and been sustained over the sample. Notwithstanding sample limitation, causal evidence suggested that there is a bi-directional relationship between corporate social responsibilities practices and corporate financial performance. Recent studies have followed new approaches that use the input-output method for approaching sustainability as a system-based concept. For example, Henri and 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 the junction of these two scales provides a framework for organizing the various views of environmental performance.

Based on the literature review it can be clearly seen that only few studies were done in the context of developing countries (including Qatar) not only in corporate sustainability but also on sustainable development. The link between perceived corporate sustainability and performance is lacking, in particular, for nonfinancial performance. Following in literature review we would like to emphasize corporate sustainability, thus, 4 factors namely top management support, CSR practices, green practices and corporate environmental strategy will give the backbone of the analysis. Nowadays, there is a great emphasis on sustainability which drives companies and become an important factor of corporate life. The issue of corporate sustainability is essential nowadays, however, there are many risk-increasing factors such as the company size (Boros and Fogarassy, 2019). Companies are motivated to invest in sustainability in order to reduce costs, develop the structure

and improve operational efficiency and also improving their goodwill. It is common that companies invest in corporate citizenship best practices in order to boost short-lived media. The pressure on companies to engage in CSR has significantly and undoubtedly increased in recent years. In addition, the potential role of internal CSR activities in reduction of labour shortages has been also highlighted by Gorgenyi-Hegyes and Fekete-Farkas (2019).

Corporate sustainability is defined as the leadership and management approach that a corporation adopts so that it can profitably grow and at the same time deliver social, environmental and economic outputs (Kantabutra and Ketprapakorn, 2020). Also, often corporate sustainability (CS) and corporate social responsibility (CSR) are confused as the two terms have interrelations. Since corporate sustainability accentuate growth and profitability through global business practices in 3 areas of society (environmental pillar, social pillar, economic pillar). The main aim is to get long-term value for stakeholders without compromising the economy, the environment and human (Bilan, 2013). CSR aids a company be socially accountable to itself, to stakeholders and to the public. The main difference between them can be observed on vision, target and motivation aspect (Montiel, 2008). In terms of vision CSR tends to look back and reflect on what a corporate has done to consent to society. While corporate sustainability is more than a strategy towards the future. On the other hand, from target perspective CSR intend to form opinions by media, politicians or pressure groups, whilst corporate sustainability consider the value chain as the main importance including both internal and external stakeholders. The motivation may differ as well, as corporate social responsibility prefers to protect the company's reputation, however CS has motivation on establishing new chances for emerging markets.

The controversial CSR practices used in this writing are based on employees' perceptions since organizational behaviour theory propose that employee perceptions of events or activities impact the employees' attitudes and behaviours even more than the events themselves (Ajzen, 1951). Previous studies also identify a positive correlation between organizational commitment and organizational performance. Haseeb et al. (2019) stated that also social and technological challenges – such as social responsibility, values and beliefs – have major importance for corporate sustainability, and thus, business performance (Sroka and Szanto, 2018). Top management support can also be a key factor in the level of corporate sustainability. Employees are influenced by top management's reactions and guidelines. Terminology in terms of CSR says the role of organization's top management team plays in leading their organization towards corporate sustainability (Henry et al., 2018).

Regarding green practices, there are many studies analysing the linkage between green practice within an organization and corporate sustainability. Marketing scholars recognized the advantages of green practices, for instances provide eco-advantages, obtain competitive advantages of positive environmental influence

(M.D. Nekmahmud and Fekete-Farkas, 2020). To enhance consciousness on environmental social challenges, support the sustainable long-term accession with profitable, grants energy use, effectiveness or recyclability and supports corporate social responsibility (Dangelico and Vocalelli, 2017; Moravcikova et al., 2017).

Corporate's top management front the pricing challenges of their products with a corresponding alternative of causes linked to procurement and marketing. In terms of corporate environmental strategy, the last component of practices attempted to show how corporates might obtain competitive advantage in ways beside waste/efficiency cost preservations from environmental strategies (Tomchuk et al., 2018). Oláh et al. (2020) highlighted in their study that also the environmental impact is highly dependent on the biophysical resource consumption, thus, on corporate strategy. Klassen and McLaughlin (1996) survey the corporate fundamentally, as a 'black box' discover correlations between corporate environmental performance and corporate financial performance (also measured by stock performance) in following time periods.

Research methodology

The research methods consist of the analysis of the most important related research articles and other national and international literature sources, consultations with experts and a questionnaire survey was also performed. Figure 1 illustrates the conceptual framework of the research. Based on the secondary research, the framework includes the different factors influencing perceived corporate sustainability.
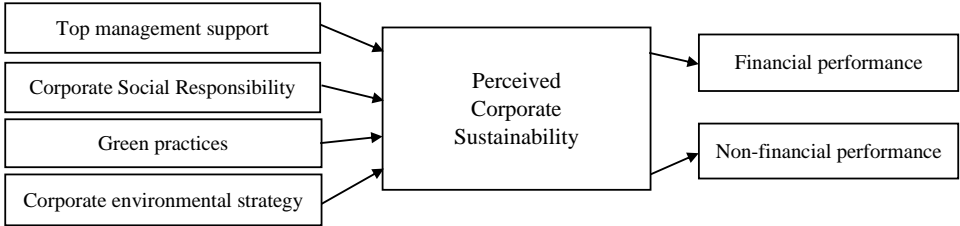

Figure 1: Research model (source: Authors' own work)

Epstein et al. (2010) asserted that top management typically cascades management decisions down to support sustainability practices corporate at the corporate level. Top management commitment is the most significant factor in driving corporate sustainability. Employees are much more likely to present sustainable practices if there is 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 hypotheses the following:

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

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Corporate social responsibility (CSR) practices has attracted the interest of the academic community, investors. In addition, Hegde and Mishra (2019) mentioned that CSR directs companies' initiatives toward social good which is not required by the law, it is considered a strategic choice of companies, and it has very close relationship with the concept of sustainability. However, most companies have long practiced some form of corporate social and environmental responsibility with aim of contributing to the well-being of the communities. 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 hypotheses the following:

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

Sustainable development has received increasing attention in recent literature, driven by increased environmental concerns and green practices (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), thus, a positive association can be seen between green practices and corporate sustainability. Therefore, this study hypotheses the following:

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

Many companies are looking at the need to engage further in sustainability and environmental issues (Kashmanian et al., 2011; Mårtensson and 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 path to environment and corporate sustainability. Therefore, this study hypotheses the following:

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

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 and 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 hypotheses the followings:

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

This study used a survey as research methodology to investigate the relationship between perceived corporate sustainability practices and performance. The sampling frame of the research consists of SMEs in Qatar. The targeted respondents were individuals of the listed SMEs in Qatar. These respondents were selected using purposive sampling because they were directly involved in the sustainability practices adoption and thus had experience in this issue. Three hundred structured questionnaires were distributed to the targeted respondents. Only 203 questionnaires were returned (response rate 70%) and used for the analysis using Structural Equation Modelling. The measurement of the items involved a 5- points Likert scale (1 to 5) that varies from "strongly disagree" to "strongly agree". The questionnaire consisted of four parts. The first part consisted of demographics and general information. The second part measured the four main factors affecting perceived corporate sustainability practices: Top management support, CSR practices, green practices, and corporate environmental strategy. The third part comprised of corporate sustainability practices. The last part was the measurement of performance. Parameters of independent variables derived from the results of questionnaire survey.

Results and discussion

Descriptive analysis

Demographic data in this research indicated the gender distribution of male (81.3%) and female (19.7 %) respondents. It is observed that 33% of the respondents worked in the trade sector and around 26% of them worked in the manufacturing and creative industry sectors. Moreover, 65% agreed that the companies have attention to sustainability, while 25.1 % disagreed that no attention to sustainability from the respondents. It is observed that almost 45% from a sample of the population had individual structure type while almost the same (21%) for mix and partnership structures. Descriptive analysis shows that almost 59% from a sample of the population had private fund source type while only 16% form bank fund source and 12% for project source fund. Also, 54% of the sample population in their companies had sustainable development activities, 34% of them were not aware of this information in their companies. The data shows that 50% of the respondents agreed to the fact that their companies have green policy while 38% of them were not aware of the availability of green policy in their companies. It was revealed that almost 50% of the respondents agreed to the fact that their companies have green funds while 40% of the respondents were not aware of the availability of green funds in their companies. 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, while only 12% were not aware of this information. Also, in case of 46.8% of the respondents the resource for green issues was a volunteer activity while only 20% of their resources from money. The data shows 49.8% of the respondents their

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companies raise awareness of sustainability issues via internal communication; 24.1% of them raise sustainability issues through training programs while only 14% added that the company uses management briefings. On the other hand, 11.3 % mentioned that the company uses other ways to raise awareness of sustainability issues.

Structural Equation Modelling Analysis

The statistical analysis is starting with measurement model analysis. The measurement model (i.e. confirmatory model) is developed in AMOS using a plug-in called a 'Pattern Matrix Model Builder'. 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. The process of checking for model fit is done after running the measurement model (Kline, 2015). The model validation process undertaken by researcher involved the use of 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. Cronbach's alpha coefficient is the most widely used means for estimating the internal consistency and reliability of a measure. The reliability is very good if the value is 0,7, but in social sciences the value between 0,4 and 0,7 with some caution is also acceptable (Hair et al., 2016).

Table 1. Reliability of variables

Dimension	Cronbach's Alpha Value	Nr 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: Authors' own Calculation (2019)

Kaiser-Meyer-Olkin (KMO) factor adequacy test was conducted to test the factor adequacy. The KMO (0.923) is above the recommended minimum level of 0.60, and Bartlett's test of sphericity is significant (p<.01). A good result for KMO and Bartlett's test of, shows that the sample is adequate for factor and regression analyses. The model fit index statistic tests the consistency between the predicted and observed data matrix by the equation. In this regard, Kline believed that there are "dozens of fit indexes described in SEM literature, more than any single model-fitting program reports". However, according to Hair et al., 2010, the chi-square fit

index, also known as chi-square discrepancy test, is considered as the most fundamental and common overall fit measure. Thus, in a good model fit the value of chi-square should not be very significant, i.e., p>0.05 (Hair et al., 2010). Based on the results the measurement model is acceptable, and data can be suitable for the analysis of the structural model.

The structural model is for examining the relationship between variables. Based on the on the criterias can be founded in related literature, the fit of sructural the model is also acceptable. All the model fit indices for the structural model were not only significant but remain the same as in the measurement model (Figure 2). The low index of R square (i.e. 0.55, 0.01, 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 2.
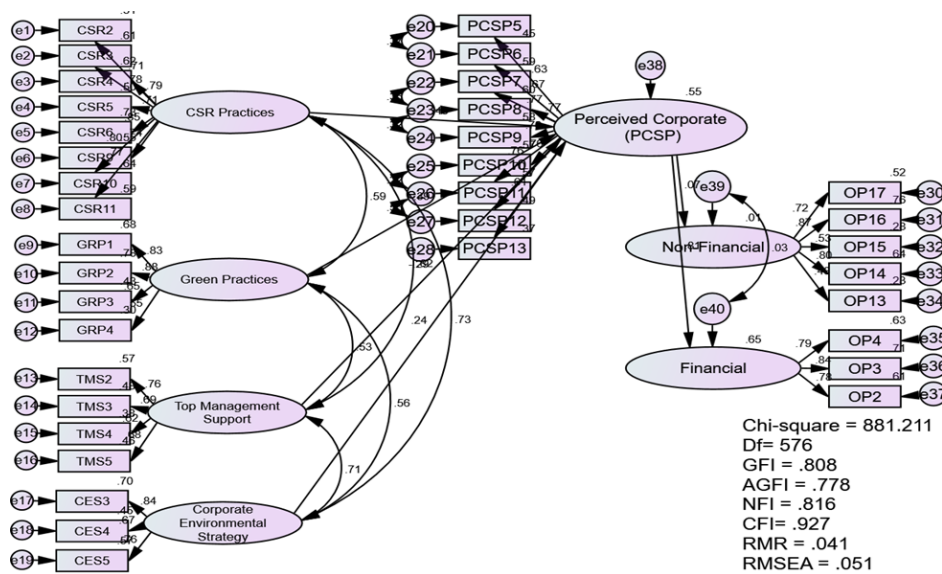
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Figure 2: Structural Model (source: Authors' own work)

Table 2. Path coefficients of perceived corporate sustainability practices on organizational performance

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

Source: Authors' own Calculation (2019)

Discussion

Top management support plays a critical part in enabling the organization to respond to perceived corporate sustainability practices (Rego et al., 2017; Kiesnere and Baumgartner, 2019; Pham and Kim, 2019; Sharma and Tewari, 2018). Unlike previous studies our result shows that top management support had no positive effect on perceived corporate sustainability practices with the standardized regression weight of -0.216, P=.065 >0.05. One explanation for that some

companies particularly SMEs in Qatar do not integrate sustainability in core strategies at the higher level of management and do not strategically look at the sustainability. Another possible explanation is that some top managers have cutting policy for expenditure that could affect the budgets allocated for sustainability and green practices. Further research is needed to understand deeply the effect of top management support on perceived corporate sustainability and to know if it is common in developing countries in contrast with the situation in developed countries where most of previous research done.

The relationship between corporate social responsibility and sustainability has discussed also in previous studies (Fontaine, 2013; Akdoğu, 2017; Abbas et al., 2019). Our hypothesis based on these results 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 link between environmental strategy and sustainability strategy has been mentioned in the previous studies (McPeak and Dai, 2011; Rodrigues and Franco, 2019). Based on results of previous researches our hypothesis suggests a significant positive relationship between environmental strategy and perceived corporate sustainability practices. This study is in line with the findings of previous studies that reported a positive and highly significant relationship between environmental strategy and perceived corporate sustainability practices. This relationship was found to be 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.

Based on our hypothesis there is a significant positive relationship between green practices and perceived corporate sustainability practices. This relationship was found to be significant with the standardized regression weight of 0.273 p=0.000<0.05; hence the hypothesis was supported by the data at 0.05 level of significance.

The findings are also in line with many previous studies suggested a significant positive relationship between perceived corporate sustainability practices and financial performance (Dahlgaard-Park et al., 2015; Choi and Yu, 2014; Alshehhi et al., 2018; Awuzie and Abuzeinab, 2019). Based on the results of this study this relationship was found to be 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 relationship between perceived corporate sustainability practices and non-financial performance 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 extant previous studies and our hypothesis. The possible explanation for that the difficulty

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in measuring the none financial items will let managers prefer financial results. Thus, studies from developing countries remain scarce in the context of SMEs that reflect the association between perceived corporate sustainability and none financial performance (Alshehhi et al., 2018). More research is needed to facilitate convergence in the understanding of the relationship between corporate sustainable practices and none financial aspects of the SMEs performance.

Limitations of the study and future work

As any research, several limitations must be considered when evaluating the findings of this research. Firstly, the study was conducted for the period from 15/02/2017 to 31/03/2020. The derivation of a sample for the study from SMEs sector. 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.

Future research could investigate 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 by using a longitudinal rather than cross-sectional. Further research is called for to build on the findings of this study, particularly research that investigates the possible relationships that might exist between, on the one hand, each of the factors of perceived corporate sustainability practices and other performance indicators.

Conclusion

This study mainly attempted to achieve the objectives: to understand the perceived corporate sustainability practices among SMEs in Qatar, to identify the factors influencing perceived corporate sustainability practices, and to test a model that explains the relationship between the perceived corporate sustainability practices and performance (financial and non-financial).

There is a considerable body of literature on perceived corporate sustainability practices that show the various factors affecting this phenomenon. However, with regards to the literature on the situation in developing countries, there are only a few studies on perceived corporate sustainability practices concerning performance. The present study has theoretical implications in that it presents an empirical work that conceptualize and test the relationship between factors affecting perceived corporate sustainability practices and performance using Structural Equation Model (SEM).

Management implications of the findings can be mainly drawn from two streams. First, managers in SMEs in Qatar should heavily look not just on the improvement

of social programs but looking should look at increasing the awareness of sustainability practices. This study adopted a wider 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 the case of SMEs, companies need to be aware of the changes in external and internal factors that affect perceived corporate sustainability practices in their organizations. Knowledge of such factors will enhance the ability of SMEs to establish a sustainability strategy that will properly enhance sustainable development and SMEs performance in Qatar.

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 not only through 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.

As confirmed by previous studies corporate sustainability practices create new opportunities for developing countries as well.

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POSTRZEGANE PRAKTYKI ZRÓWNOWAŻONEGO ROZWOJU PRZEDSIĘBIORSTW ORAZ DZIAŁALNOŚĆ MAŁYCH I ŚREDNICH PRZEDSIĘBIORSTW W KATARZE

Streszczenie: W dzisiejszych czasach zrównoważony rozwój jest współczesnym i aktualnym zagadnieniem, uznanym przez naukowców i praktyków. Chociaż koncepcja postrzeganego zrównoważonego rozwoju korporacyjnego pozwala na różne spojrzenia na zrównoważony rozwój, nadal brak zrozumienia prawdopodobnie utrudnia jego praktyczną realizację, a właściwe zrozumienie zrównoważonego rozwoju jest pilnie potrzebne. Dlatego celem tego artykułu jest zidentyfikowanie czynników wpływających na postrzegane praktyki korporacyjnego zrównoważonego rozwoju (PCSP) i zbadanie związku między PCSP a wydajnością organizacji. Zastosowano podejście ilościowe, wykorzystując modelowanie równań strukturalnych (SEM), aby przeanalizować odpowiedzi 203 menedżerów MŚP w Katarze. Badanie wykazało, że praktyki CSR, zielone praktyki i korporacyjna strategia środowiskowa znacząco wpływają na PCSP, podczas gdy wsparcie najwyższego kierownictwa nie odgrywa w tym ważnej roli. Ponadto badanie wykazało, że PCSP istotnie wpływa na wyniki finansowe, podczas gdy związek między PCSP a żadnymi wynikami finansowymi nie został poparty wynikami. Ponadto oczekuje się, że badanie to dostarczy MŚP i literaturze dotyczącej zrównoważonego rozwoju cennych sugestii dotyczących praktyk zarządzania.

Słowa kluczowe: zrównoważony rozwój, postrzegane korporacyjne praktyki zrównoważonego rozwoju, MŚP, wyniki, modelowanie równań strukturalnych (SEM), Katar.

卡塔尔中小型企业的可持续经营实践和绩效

摘要：如今，可持续性已成为当代和当前的问题，受到学者和实践者的认可。虽然企业可持续发展的概念允许各种可持续性观点，但仍然缺乏理解可以说阻碍了其实际实现，因此迫切需要对可持续性的正确理解。因此，本文的目标是确定影响感知的公司可持续性实践(PCSP)的因素，并研究PCSP与组织绩效之间的关系。使用结构方程模型(SEM)部署了定量方法，以分析203位卡塔尔中小型企业管理人员的反馈。该研究表明，企业社会责任实践，绿色实践和公司环境战略被发现对PCSP产生了重大影响，而高层管理人员的支持并没有发挥重要作用。此外，研究表明，PCSP显着影响财务绩效，而结果不支持PCSP与无财务绩效之间的关系。此外，这项研究有望为中小企业和可持续发展文献提供有关管理实践的宝贵建议。

关键字：可持续性，企业可持续性实践，中小企业，绩效，结构方程模型(SEM)，卡塔尔。