

**“THE IMPACTS OF PRE-START-UP PLANNING ON SUSTAINABILITY OF
SMALL & MEDIUM-SIZED PHARMACEUTICAL ENTERPRISES (SMPEs)
IN THE KINGDOM OF SAUDI ARABIA (KSA)”**

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Abstract:

This study aims to investigate the impacts of pre-start-up planning on sustainability of small & medium sized pharmaceutical enterprises (SMPEs) in Saudi Arabia, as well as identify the optimal method for sustainable. The research was conducted in a private pharmaceutical company located in the Kingdom of Saudi Arabia. Our findings indicate that pre-start-up planning can increase sustainability of small & medium sized pharmaceutical enterprises (SMPEs). The study recommends that, the mission of the company should re-write clearly and in a specific manner to allow the employees adopt it. Moreover, the mission needs to be revised to reflect the competitive position of the company. Relating to the vision recommended to shape it in a way that motivates the employees to improve their performance. In addition, as planning is an important step for the sustainability of the company, it is recommended that employees be involved in developing and implementing the plan phase. The use of modern technology is recommended in this step as well also increases its contribution to pollution reduction in order to support sustainability. Ultimately, this study highlights the mutual benefits of pre-start-up planning on sustainability of small & medium sized pharmaceutical enterprises and the improving for pharmaceutical companies on KSA.

1 Background of the Study

Today, the Kingdom of Saudi Arabia is considered one of the strongest countries in Arab world in terms of economic, tourism and investment, where the future also temporal vision is inspired by its wise leadership and balanced mind, with aim of complete accelerating stages of transformation towards a flexible & urgent approach. The need to contribute to society, socially and environmentally, as well as maintain financial profitability, has slowly become a focal point for businesses. Scholars have long associated this concept of sustainability with Triple Bottom Line (TBL) with the goal of synchronizing the social, environmental and financial outcomes of business, too, based on the collective impact of SMEs on the socio-Economic and ecological domains it is central to advance the Sustainable Development Goals (SDGs) set by the United Nations (UN) (Khattak, 2020).

The importance of the research stems from the importance of sustainability and the challenges facing small and medium-sized companies, which are represented by the non-continuity of the flow of their financial resources to finance their operations, which creates a deficit in them. To limit its ability to continue spending, especially on goods and services of importance and priority in satisfying the needs of the population, as sustainability is the key to a better future. Humans depend on natural resources for business, activities, and survival. Ignoring sustainability can deplete natural resources.

Furthermore, the study focused on SMEs and their sustainability practices because SMEs are more motivated about sustainability (Tsvetkova, et al., 2020). This could represent another trend in terms of comparing the study results for the KSA with any other country, which may exist in an alternative context. The research aims to focus on the concept of success factors that used by SMPEs in the KSA to achieve sustainable business growth, by obtaining a potential analytical matrix which shows the framework that will be applied to achieve sustainable business growth for SMPEs in the KSA with a focus on the characteristics of small and medium-sized pharmaceutical companies (SMPEs) operating in the field of performance and growth.

1.1 Problem Statement

Undoubtedly, planning is the first & the most important step for any entrepreneurial venture or business. It is the process of organized mental thinking to achieve defined goals which implemented & the appropriateness of achieving these goals with available resources (to achieve the greatest benefit, at the lowest possible cost, while linking these goals to limit time) (Ghiyasinab, et al, 2021).

Taking in consideration that planning is the process of predicting the near future & the state of action in order to prepare for that future, as well as linking the basic principles of the planning

process with each other, one part is indispensable for the other, there is a need for comprehensiveness, integration and coordination between the components of the planning also realistic process, the provision of available resources, the determination of the appropriate time & place for implementing entrepreneurial or administrative work (Nikolopoulos, et al,2021).

Pre-startup planning plays the role of a connect between the organization's strategy also the process of monitoring & evaluating the institutional management of its objectives (O'Connor, et al, 2021).

The mechanism of the pre-planning process information is usually collected from its primary and secondary sources, assumptions are made, and a set of objectives (general, specific, primary and sub-goals emanating from them) are determined, then identifying available alternatives, bartering and comparing these alternatives, then choosing the best alternative among them. Then determine the appropriate method and mechanism for implementation, finally adopt the action plan and be approved by the relevant committee in the higher management (Ogbeyem et. al., 2020; Radwan, 2020).

As a manager of a startup entrepreneurial company & as a strategist must have a unique moreover distinctive set of skills and abilities to connect the past via the present to predict what might happen in the future. Critical Strategic Thinking, Constructive Strategic Planning and Valuable Strategic Innovation which empowerment of human capital, if the manager's thinking includes this chain map, it becomes a strong and vital example of managing small and medium enterprises & be capable of development in addition to keep pace with the technical era (AlQershi ,2021).

Pre-startup planning also well-written and well-thought-out business plans before the establishment of the institution, supports the success of small and medium businesses, as pre-start up planning leads to continuous planning (Kraus & Schwarz, 2007), as for classifications of planning process, are divided & categorized according to the time period, according to the size of their impact, according to the function or according to the organizational level (Mock & O'Connor,2021). Strategic planning is the future predictive plan that contains the future actions of the institution. It is the specialty & responsibility of the CEO or senior management specialized in managing planning operations. These strategic plans contain: "Mission, Vision, Aim & Plan" (Jamali et al, 2022; Schulte ,2009).

Pre-startup planning in general have an important & effective role in every project, especially the strategic planning due to strategies & policies are the guide that determine how moreover methods to perform work successfully to achieve the element of competitive advantage. educational, organizational structure, departments sections) to achieve the best performance & that the importance of small & medium enterprises is due to the extent of their success moreover achievements on which a good number of previous research and studies depended because these small enterprises enjoy wide acceptance in society, due to their ease of management and low costs. (Malesios et al.,2018).

The attention given to small and medium enterprises reflects the importance that this sector represents in the economies of the world. Therefore, many countries, including the KSA, are betting on it in developing their economies. Hence, these institutions must possess a strategic will and a future vision that makes them able to adopt the good strategic planning pattern and the tribal planning pattern. The recent developments in the environment, internal and external, of the institution, have become imperative for the institution to rely on management and good planning to solve the problems, may face in the future, to ensure its sustainability (Hanani ,2018).

Entrepreneurship is the process of finding new projects by exploiting the available resources, in a strong competitive resource for new entrepreneurs with a desire to win the highest benefit and choosing the appropriate production line for the enterprise's activity, in return also obtaining successful entrepreneurial activities in a highly competitive business environment in the KSA, of

course, the profit that the entrepreneurs may make will reflect the amount they own, the increased value that results from the use of the resources under their control (Kargwell & Inguva, 2012).

Sustainability of small and medium enterprises is affected by the extent of security and safety of employees in their jobs and stability, as well as by the financial success also wealth that these institutions derive after launching in addition to develop their projects, as well as the good reputation which enjoyed by these companies over limited period (Escoto et al,2022). From the above, the research problem is to study & analyze the impact of pre-startup planning on the sustainability of small and medium enterprises in the Saudi Arabia.

1.2 Research Questions

The main research question is:

What is the impact of pre-start up planning on the sustainability of SMPEs in the Kingdom of Saudi Arabia (KSA)?

1.3 Research Objectives

The main objective of this research is:

1. To investigate impacts of pre-start-up planning on sustainability of small & medium-sized pharmaceutical enterprises (SMPEs) in the Kingdom of Saudi Arabia (KSA).

1.4 Research Scope

The research focuses on investigating the effects of pre-startup planning on the sustainability of Small and Medium Pharmaceutical Enterprises (SMPEs) in the Kingdom of Saudi Arabia (KSA), the research will not focus on micro enterprises because these enterprises usually don't have well and cleared strategy. The research in particular, issues related to the dimensions of pre-startup planning and its impact on the sustainability of small and medium pharmaceutical enterprises in the Kingdom of Saudi Arabia from the vision, mission, plan, and goal, as pre-startup planning dimensions and social, environmental and financial performance as sustainability dimensions are indispensable in the study (staff and organization) and study and analyze all Variables and dimensions in this research, and the sample study is a quantitative study moreover the research methodology is statistical descriptive method. More details of the relevant size and target population will be detailed in chapter 3 of this study. For the sampling framework, current work includes pharmaceutical enterprise managers in SMPEs in the KSA. The managers of the pharmaceutical organizations were selected in connection with the operations of the top management who are responsible for planning and administrative processes and have the authority to take decisions on planning issues, implement plans and correct the course of current and future plans, so as to generalize the results.

1.5 Operational Definition of Terms

Sustainability: The sustainability for small and medium sized enterprises (SMEs) means the balance achieving between enterprises financial, human and material resources needs, and social and economic environment in which it operates (Burlea- Schiopoiu & Mihai, 2019).

Pre-start up Planning: Pre-startup planning is a process by which the enterprise leader exploiting all available opportunity, creates the future enterprise mission and vision and define the required enterprise objectives, resources, and procedures to achieve enterprise mission and vision (Castrogiovanni, 1996).

SMEs: SMEs are organizations has less than 250 employees, and no more than 25% of its shares owned by another organization (Sow, et al, 2018).

1.6 Organization of the Thesis

The study consists of five main chapters, the chapters will be divided as follows:

1- Chapter one:

This chapter of the thesis includes the research background, problem statement, objectives, research questions, significance, scope, research operational definitions and research structure.

2- Chapter two:

The chapter will include a detailed theoretical background and literature review. The chapter cover a brief discussion about pre-start up planning concepts and sustainability, SMPEs in KSA, hypotheses and research model development.

3- Chapter three:

The chapter will include the research approach, population & sample of the study method of data collection, scale of measurements, statistical techniques for data analysis and research method validity and reliability.

4- Chapter four:

The chapter include analyses carried out in the study, descriptive analysis of the demographic variables, the results of testing research hypotheses and answering the research questions.

5- Chapter five:

The chapter will cover a general overview of the research; then researcher will discuss the study findings, limitations, conclusion, contribution and recommendations.

provides discussions on the findings of the study.

LITERATURE REVIEW

2 Introduction

In this chapter, the researcher will discuss the previous studies related to the subject of this research from different dimensions and angles in many environments, which aim to know the opinions of previous researchers, subject of research and to determine the methods, methodologies and procedures that have been adopted. Furthermore, make use of their findings to support the researcher's

research and write comments on these studies. The researcher arranged the previous studies by publication date from newest to oldest. The number of these studies that the researcher relied on reached eighteen research studies. It is divided between local and international studies that talk about two axes of the study: tribal planning for projects and project sustainability in small and medium companies.

The main objective of this research is to focus on the concept of success factors that used by SMPs in the KSA to achieve sustainable business growth, by obtaining a potential analytical matrix which shows the framework that will be applied to achieve sustainable business growth for SMPs in the KSA and to focus on the characteristics of small and medium-sized companies (SMEs) operating in the Saudi Arabia with fluctuations in business performance and growth. The methodology of this study included the search for ensuring sustainable growth in the business of small and medium-sized enterprises in the Saudi Arabia, through the analysis of previous studies in a similar topic, as well as the analysis of case studies of similar studies related to the performance of small and medium enterprises in the Saudi Arabia, sustainability and ways to reach them. By improving the level of job performance to the best form where sustainable growth and longevity of the business run, and the impact of the result of this research into a framework that helps small businesses operating in the KSA to a sustainable growth in business.

2.1 Pre-start-up planning

pre-start-up business planning receives more attention in both popular and academic literature. Numerous 'how to' books and brochures meticulously inform would-be entrepreneurs about the proper formulation of a business plan.

Honig & Karlsson (2004) distinguish two views of the motivations for business planning. The economic-rational view focuses on the direct impact of business plans on economic business performance. Effective planning is associated with professional and well-designed business operations and thus with positive performance outcomes. The institutional view emphasizes the importance of business plans as a means of achieving legitimacy, a necessary (but not sufficient) condition for survival and success.

Pre-startup planning is the manner by way of road concerning whichever the entrepreneur, within exploiting an opportunity, creates a vision on the afterward then develops the fundamental objectives, resources, after techniques according to accordance with attain up to expectation vision" (Sexton & Bowman-Upton, 1991).

In the acceptance about Shane & Venkataraman (2000), entrepreneurship skill the "how, by to those then including such as outcomes possibilities in imitation of propagate after stuff yet functions are discovered, evaluated then exploited", but also "the instruction about sources over opportunities. then the embark over people who discover, evaluate, or make the most of them". Once the enterprise probability is identified, the pre-start-up planning can begin.

Pre-start up planning is tasks that aims to define the goals, policies & future vision of organizations and how to achieve these goals & various projects (Wanga, et al, 2021).

Pre-planning stage it is the stage that identified before the implementation of a decision & when choose alternative from a group of alternatives how, when the serious attempt by the individual & society to invest what has been achieved from certain goals under the community with certain social philosophy. (Shreim, 2017).

Pre-start up planning is tasks that aims to define the goals, policies & future vision of organizations and how to achieve these goals & various projects (Wanga, et al, 2021).

While (Badrakha, 2016) expressing pre-start up planning as a process comprehensive & based on the orientalization of the future also the awareness of the internal & the external, the private & the public variables associated with the institution to move from the current situation to the target situation to ensure the condition of achieving the required quality standards within the institution.

Pre-planning stage it is the stage that identified before the implementation of a decision & when choose alternative from a group of alternatives how, when the serious attempt by the individual & society to invest what has been achieved from certain goals under the community with certain social philosophy (Ivanisević et al, 2019; Shreim, 2017).

Researcher can identify the effective pre-start-up planning will materialize later, throughout the business life cycle, into faster and more effective decision making, by identifying the potential milestones and obstacles and by aligning of functional and organizational business objectives.

Pre-start-up planning components of the VMOSA Group are represented by its: vision, mission, objectives, strategies and strategic plans. VMOSA is a practical planning process that can be used by any organization (Castrogiovanni, 1996; Badrakha, 2016; AlQersh, 2021).

2.1.1 Success and Risk Factors in the Pre-Startup Phase

The results of previous studies indicate that there are no clear models of success factors and risk factors in start-up entrepreneurship, but that there is an abundance of business modeling for pre-start planning

(Van et al, 2006). The motivational model shown by (Naffziger et al, 1994), or the cognitive model (Busenitz and Lau, 1994) or the network model (Larson & Starr, 1993) are based on a single approach.

These models are based on a variety of approaches and there is a temporal aspect to models. Some authors represent the process of starting a firm as a series of exercises with a wide range of grouping and number of actions (Carter et al, 1995; Reynolds & Mill operator, 1992). Although acknowledging this distinction, some authors continue to distinguish sub-stages within the pre-initiation handle (Kamm& Nurick, 1993).

Four stages are often mentioned:

- 1- The first stage is to develop an intent to start a project.
- 2- The second stage is to identify the opportunity for entrepreneurship and develop the business concept.
- 3- In the third stage, the resources are collected and the organization is established.
- 4- In the final stage, the organization begins the exchange with the market.

The pre-planning stage is the pursuit of establishing the organization (the second and third phases)

Due to the scarcity of experimental work on success and risk factors in emerging entrepreneurship, the success factors in the first and fourth stages cannot be considered as evidence of success in the second and third stages, and the success factor at one stage may be a failure factor at another stage. For example, (Thiessen) 1998 argues that individual tendencies affect only the implementation of the first stage, but interfere with the process of resource acquisition where active cooperation with other is vital. Also, some variables may be more important at one point and less important at another. For example:

The current reference indicates that startup efforts differ in terms of the characteristics of the individual(s) who start the project, the organization they create, the environment surrounding the new project, and the process by which the new project is started. Success factors and potential risks are derived from each of these dimensions.

Accordingly, Gartner identifies the individual, environment, process, and organization as the success and failure factors that influence the pre-start planning process.

The methods that interest the individual can be divided into two types of variables: human capital and psychological individual differences. Knowledge, education, skills and experiences are variables related to human capital (Deakins and Whittam, 2000). These variables influence business development (Van-Gelderren, et al, 2006). Idea and organization of resources. For example, the startup experience provides a budding entrepreneur with learning opportunities that can be tapped into; Work experience provides skills that may work in accomplishing many of the tasks entailed in setting up a business: Industry experience can be helpful in recognizing and evaluating new business ideas. Individual psychological differences relate to differences in personality characteristics, cognitive characteristics, and motivational patterns.

Studies point to a few personal characteristics that influence pre-start success and success such as acceptance of risk, position of control, need for achievement, and the way individuals process information. And differences in the attribution of how events or the results of events are interpreted.

Differences in motivation may affect success in the pre-start stage, and these motivations are divided into intrinsic motivations (such as the need for autonomy, the difference in expected utility between self-employment and organizational recruitment) and extrinsic motivations (such as the perception of a need in the market).

The success and failure factors associated with the environment can be divided into network relationships, financial and environmental factors.

In the stage of opportunity recognition and business idea development, one depends on the environment for information; In the stage of resource gathering and organization, one depends on environment for the resources.

The financial approach is concerned with the sources and volume of capital for the new firm. Most companies start with a small amount of capital provided by the founder(s) of the company (Aldrich, 2001). Lack of funding may be a reason forbidding entrepreneurs to abandon the startup process, a large amount of start-up capital that will be provided by a bank or a business owner may be a risk factor in budding entrepreneurship.

Attention is given to the environmental conditions that generate differences in the number of startups over time. Within the industry, carrying capacity is a factor that explains pre-start-up success in an industry with many opportunities and many resources.

Factors such as political turmoil, culture and media influence the successful launch of a company. In terms of the process, it can be important how seriously people go about completing their startup activities, whether they are working on a full-time or part-time startup effort, and whether they are working with a business plan or not. (Carter e, al., 1995) report that both individuals who have started as well as individuals who have given up their start-up efforts do more activities to achieve their business than people who are still trying to establish their business. Therefore, researchers recommend individuals who are considering starting a business to aggressively pursue opportunities in the short term, so that they do not always find themselves in a pre-start up stage. With regarding to the intended organization, the nature of the organization is important, and variables related to the nature of the organization include the activity of the organization and whether there is collective or individual leadership.

2.1.2 Barriers of Pre-Start-up planning

There are many obstacles and problems facing organizations that affect the process of planning practice in them or at one of their levels or stages, and the most important of these obstacles are the following (Al-Habdan, 2021) Management focuses on making operational decisions, ignoring the planning process for follow-up and effective planning is costly and time-consuming Systems provide data and information to planners Low process of innovation and development Lack of sufficient resources to meet job requirements Lack of involvement of all executive levels in the planning process Lack of identification of goals from the planning process Constant complexity and change of the surrounding environment Lack of clarity of planning steps by management Inability of individuals Responsible for implementing the plan.

2.1.3 Organization Mission

It is the tangible aspect or content of the meaning or idea to be sent or transmitted to the target party, which is the recipient or recipient of the message. The message may be in the form of images or embodiments of it, or words or phrases that have meaning. The messages include certain meanings and allusions (Abu-Bakr & Al- Naim, 2008).

The Mission of the organization is a summary of the vision, where it explains the entity of the institution & what the institution wants to achieve, also it explains what the purpose or reason for the existence of the organization is, in addition to formulate the philosophy of the institution also its most important goals that it seeks to achieve (SajjadSalehi-Kordabadi, et al, 2020)

The mission is a written statement explaining the company's direction in which to answer the following set of questions :(Al-Douri& Al-Saleh, 2009)

1. The purpose of establishing the company.
2. Values, convictions and ethics.

3. Strategy and main tracks.
4. The behavior expected of employees in the company in the long and short term, regarding the correct behavioral standards and standards of behavior.

2.1.3.1 The Importance of The Organization's Mission

The mission of any organization answers two questions, which are what we want and who we are, because it summarizes the purpose of the existence of the institution, and defines the nature of work in the institution, and the task of any organization is to define its identity and describe its capabilities at the present, as well as focusing on its activities, clients and entity in the future. It is well known that the message describes the short-term situation, and it is a description of the existing situation, as it describes the situation that the organization is going through, and it is more comprehensive than the vision (Poppas et al, 2020).

Strategic management is not effective without a clear mission that is compatible with the environment in which the organization lives. The message is the basic building block of strategy, as it is a framework that distinguishes the organization from others, whether at the level of activity, products, markets and customers, several authors in the field of strategic management have cited reasons why organizations should care about their mission (Al-Salem, 2005):

- Ensuring consensus on the goals and standards of the organization.
- Building a unified organizational culture.
- Determining organizational values and trends from the premise that the mission is the focal point of individuals' efforts.
- Facilitating the process of translating goals into actions that contain tasks, activities and identifying those responsible for them.
- Contribute to the evaluation and control process.
- Formation of clear foundations and specific criteria for selection processes.
- Helping stakeholders to know the identity of the organization.

The importance of the organization's mission is as follows (Dorra & Jaradat, 2014):

- Ensuring the unification of all working parties within the organization towards one goal or objectives, which helps to create a unified organizational climate in which the work of the organization is organized.
- The message is the focal point of the employees' efforts, and how to direct those efforts.
- The mission leads to the identification of different organizational objectives, and thus can be translated into detailed objectives.
- Its presence enhances the affiliation of employees within the organization.

2.1.3.2 Characteristics of an Effective Mission

There are several characteristics that leaders in organizations must pay attention to if they want to prepare an effective message that achieves access to the planned strategic vision. Among these characteristics are the following (Al-Balta & Babiker, 2016):

- The ability to transform them into plans, policies and work programs, and the possibility of their application according to the resources available to the organization.
- To clearly define the basic field of the organization's work, how the needs of workers will be satisfied, and the basic justification for the organization's existence.
- The mission of the organization should take the nature of the external and internal environment into account in which it is currently operating to adapt and conform to those circumstances.
- The possibility of achieving it: It must be realistic, but it gives the organization the opportunity to challenge at the same time within the limits of what can be obtained from the resources.

2.1.4 Organization Vision

Vision is a pictorial perception power or is the right thought towards something, and from the point of view of the organizational content, the vision means that mental and intellectual image of the future of the organization.

Organization vision implies the ability that managers and senior management elements or decision makers must possess about what they want their organization to be by defining its field of work and its geographical boundaries in addition to identify the system of values and prevailing beliefs and the nature of the relationships with other stakeholders' interest (Morsi & Sileem, 2006).

2.1.4.1 Characteristics of Successful Vision

A successful vision is characterized by several characteristics (Rashid, & Dahesh, 2008):

- Focus on the future: The vision is the ideal mental image of the desired future state, as it does not only reflect the present of the institution, but is related to its future, which cannot be verified in advance.
- Clarity: The vision must be clear and understandable by everyone, so that it should not be so brief that it becomes just a slogan that does not express the essential elements that make up it, and it should not be broad in a way that makes its complex description of the philosophy of the institution. To be ambitious and challenging: One of the characteristics of the ideal vision is that it be ambitious and challenging to the extent that it makes it difficult to achieve, and that there should be an exceptional effort by all workers to achieve excellence in performance.
- The ability to inspire: A good vision must have the ability to inspire and excite employees when making progress toward the organization's main purpose.

2.1.4.2 Organization Vision Components

Just as the message has elements that must stand at each one of them, the vision also has elements that must be known and know the reason for standing on it, (Rashid, & Dahesh, 2008):

- The core ideology, which expresses the self-identity of the organization, which does not change regardless of changes in the external environment conditions, represented by the core values such as high quality, innovation, creativity, technology and social responsibility, and the core purpose represented in the perceived or ideal reason for the existence of the institution. While the purpose cannot be satisfied.
- The imagined future, which is what the institution aspires to be in the future and represents both the mission of the institution and the living description, i.e. what the institution can be after achieving its mission

Through the previous characteristics, the successful vision enables its holders to free themselves from negativity towards the image that is portrayed in their minds about the future of their institution in the long run, and this will only happen if it is acceptable to them, clear, and arouses enthusiasm in them, and the demands of the stakeholders must be taken into account with the need to give Attention to the most important parties, and to move away from stagnation by enjoying the spirit of flexibility and innovation, in addition to being comprehensive, it must be ambitious, focused and in harmony with the culture of the institution (Al-Saeed, 2012).

2.1.4.3 Vision Development

As a result of the emergency conditions that the environment of the organization may be experiencing, due to the unstable factors that are carried by the winds of change coming from all directions, including, for example, changes in political, economic and technological factors, increasing competition intensity, developing the quality of service or product offered by competing organizations, and changing the culture of The organization and its values, and other challenges that our country is going through, which makes the vision of the organization in a time that was, so it was necessary to review the formulation of the current vision of the organization in proportion to those developments, which is a must (Bani-Hamdan & Idris, 2009).

And that there are several important steps in Developing the organization's vision, which is as follows:

- Analysis of the future environment of the organization.
- Analyze the capabilities and resources of the organization.
- Determine the administrative values prevailing in the organization.
- Develop an organization's mission statement.
- Review the goals and strategic objectives of the organization.
- Develop strategic options and appropriate strategic choice.
- Develop the organization's vision (make some modifications in its formulation inline with the previous steps).

2.1.5 Organization Aims

The strategic aims & objectives of any organization are considered as the final products that are identified and that the organization exerts all its efforts to achieve (Hanani, 2018), (Ivanisević, 2019). also (Shala, 2020) define the strategic objectives are the ideal way to clarify what the organization's mission and identity are, as it is the gateway to the correct employees to make the effort to implement the final outputs of each organization.

The Aims expresses the result to be achieved and reached within a specific period, and the literature indicates that the goal may be long-term, estimated at a period of about five years, or medium-term, which are the results to be achieved within a period ranging from one to three years, and short-term, which are the results required to be achieved within one year, The goals express the desired results that the organization seeks to achieve, and they must be measurable, specific to a specific time and constitute a challenge to the employees, but within their capabilities and can be achieved (Chaneski, 2015).

The effective departments of organizations are constantly keen to direct all resources and efforts towards achieving the set goals, and business organizations must define goals and the mechanism for achieving them, and represent the general goals that affect the organization's entity and its future, which everyone bears the responsibility to achieve and reap the benefits resulting from their achievement or bear the consequences

of not achieved and the consequent damage to the organization and threaten its survival. The objectives of business organizations focus on the target market share, the target profit rate, the required growth rate, and the strength of relations with customers (Tawfiq, 2008).

The Vision of any organization includes long-term goals, through which all its requirements and aspirations in the future are met (Shreim, 2017). This means that the vision is drawing the path that the organization will go on, it can be specified in detail or briefly, or from the point of view of is the formulation of the dream of the facility that you want to reach in the period Coming, all members of the enterprise are involved as they form the mental image of the enterprise in the future, by finding the means by which they impress the established clients (Dobat et al, 2020).

2.1.5.1 Organization Aims Identification

The first step: Searching for goals: The stage of searching for goals is considered one of the most difficult stages facing senior management because, despite its full responsibility for that, it is considered a difficult process that requires the participation of interested parties in this, but it usually reflects their needs and demands from the institution. (Mostafa, 2015).

The second step: converting goals from theoretical reality to practical reality: After the organization defines its goals clearly and specifically, it works to them into workable goals, and this requires great skill in the method of transforming them, considering the capabilities of the organization available to achieve these goals. (Mostafa, 2015).

The third step: analysis of the relationships between objectives: The process of determining the relationships between goals and each other and knowing the degree of interdependence between them contributes greatly to the process of accuracy in implementation, as this contributes to the speed of achievement in the goals associated with each other as well as preventing overlap and conflict between goals. (Mostafa, 2015).

Fourth step: determining the extent of feasibility: At this stage, the extent of the ability to implement these goals is determined, the standards and indicators that enable the institution to follow up during implementation, and to ascertain the extent to which the institution can follow up on implementation (Mostafa, 2015).

Fifth step: Implementation of the objectives: In it, the goals are put into practice and to ensure that they have been achieved according to what is planned, identify the problems and obstacles facing implementation and intervene to treat and correct them (Mostafa, 2015).

2.1.6 Plan

Planning is one of the innovations of the era, so it is considered the title of a successful society (Abdul-Latif, 2018). Emara & Ibrahim (2020) defines it as a process that contributes to the development of a vision for the future according to certain steps and the behavior of the institution towards achieving it under the supervision of the members of the higher management of the institution, the strategic plan is that document that includes the most important objectives of the organization and the way to reach them.

The plan must consist of two parts, plan & strategy, each with a different concept. The plan is those specific, well-understood and well-studied steps that are developed to achieve certain goals and include the exploitation of resources and the setting of schedules and budgets, as for strategy, it means the method used to achieve goals, especially long-term goals (Vasudeva & Mogaji, 2020).

The characteristics of the plan lie in defining the organization's goals in an accurate & a clear manner that is easy to achieve also comprehensive of all available resources in the organization, that the plan includes all future goals that the organization seeks to achieve (Ibrahim & Mustafa, 2018).

The plan must include the process of quadruple analysis, which includes the strengths and weaknesses of the organization, which defines the internal environment, and the elements of opportunities and threats that surround it and that reflect the external environment (Al-Kaabi, 2021).

Organization strategy is implemented through the development of the practical framework represented by operational plans, which include the short-term goals after the stage of setting general goals and long-term goals by senior management, the goals are communicated and the middle management and operational management are informed of them to set their operational plans, which necessitates deriving short-term goals to transform the general goals into a practical reality. a period of less than a year, and contributes to achieving long-term goals (Abbas, 2015).

Then developing executive programs are executive plans that are designed to include a set of activities with the aim of achieving a specific goal, and the program ends once this goal is achieved. The program is a temporary plan that is used for one time, this stage is a practical application and the ability to move human and non-human resources in an organized and tidy manner that works to implement the strategies that were developed in the previous stage (Hanani, 2018; Knight, et al, 2020).

2.1.6.1 Characteristics of planning

There are many characteristics of planning, as it represents the qualitative development of the different types of planning at the level of all institutions, as (Abdulmutallab, 2018; Daoud, 2016; Al Thaqafi, 2016; Al-Beahry, 2014) indicated that they are as follows:

- planning is an integrated, multidimensional process of developing and implementing a strategic plan and leads to the creation of a competitive advantage for an organization.
- It allows interaction and constructive dialogue between the three levels of planning (higher, middle and lower) in a way that allows decision-making and facilitates the administrative process, a multifaceted process and activity that transcends traditional theory and is characterized by objective thinking and insight into the future.
- Conducting a comprehensive analysis of the institution's situation and identifying its current and expected opportunities, challenges, strengths and weaknesses, It looks at the present and the future without ignoring past events with the aim of creativity, innovation and excellence.
- It is a management insight tool that provides a broad and comprehensive view
- Focuses on the process of achieving your goals, Focuses on the rational aspects arising from the nature of environmental change, Considering the education system is affected by economic market conditions and increasing competition, A comprehensive and integrated view
- Flexibility, vitality, continuity, realism, simplicity, clarity, innovation and development, planning not only focuses on documented plans, analyzes and forecasts, but also on making decisions, helps improve performance, It identifies the main issues facing SME's and offers solutions to them.

2.1.6.2 The Important of Planning

The rationale for using planning is due to the complexity and overlapping of work relationships and responsibilities, as well as the diversity of factors and variables that affect performance, to make planning important and necessary for forecasting and future development processes (Daoud, 2016; Izzat, 2016):

- Significant gaps in organizational performance, especially if performance results are far from previous expectations, the organization fails to achieve results commensurate with its objectives when errors are discovered in the work.
- planning provides scientific measures to closely monitor results, planning allows participation in

decision-making, planning provides a sound logic for evaluating the budget proposed by the manager, planning helps define and direct the course of action.

- Planning helps to improve the allocation and allocation of available resources. (Al-Habdan, 2021; Al-Thaqafi, 2016; Hamad, 2015), indicated that the importance of planning in organizations stems from the following:

- Focuses on the effectiveness of the organization's work, and what it has achieved to achieve the best results, and to achieve the organization's mission, goals and strategic vision, assist in designing new work mechanisms to improve performance and knowledge of areas or challenges facing the education system and develop appropriate solutions, It can help organization's make sound and logical decisions in response to current and expected events, it is considered an effective way to achieve internal and external control of organizations, determine the strengths and weaknesses of organizations through the process of measurement, evaluation and follow-up persistent, it helps to put the management of organizations in a state of constant concern for their fate and future.
- Facilitates management tasks as business methods, steps, and procedures are clearly defined so people know what they need and how to achieve it, managers and subordinates are given a sense of confidence that they are following a specific and well-thought-out procedure, so they are fully committed to performing the task.

The Planning is the first & the most important task vitally to developing the performance of any organization, whether through strategic planning, as is the analysis of the organization's vision, mission, goals, objectives and future ambitions (Radwan, 2020). The Strategic planning is a roadmap for the direction of meeting the performance of the organization to where it will go or how it should be in the next two years (SOE, 2020).

Moreover, the management strategy needs a combination of the strategic planning & the organization in performance to take the appropriate decision regarding the implementation of strategies to achieve the objectives of the organization, meaning that planning is the basic building block of strategies & objectives (Hanani, 2018).

Also (Sultan, 2020) described the strategic planning that is a process & an effective method by defining the strategic performance plan in the organization through basic evaluation and systematic analysis, as well as through strategy formulation and evaluation.

While Al-Jubouri (2021) define the planning management as one of the five functions of management, which aim to ensure the optimal use of human & economic resources in business operations also planning precedes all other activities of business in the organization, in another side it is a process of charting a path to achieve the ultimate goal of business operations by determining the expected sequence of events with a reasonable degree of certainty.

The planning predetermines what is to be done. The manager plans & sets a course of action for the future in an attempt to achieve a coherent & coordinated structure of operations aimed to achieve the desired results (AlQershi, 2021).

The Planning is an intellectual process, conscious identification of courses of action, and basing decisions on purpose and objective, and considered facts and estimates (Couto, 2021).

The importance of planning represented because of the emerging challenges faced by institutions in the internal and external work environment also the complexity in the work environment at the level of administrative, organizational, innovative and creative processes moreover the competitive advantages, all of this led to the necessity & the importance of institutions adopting emerging strategic planning policies instead of traditional methods of management (Hanani, 2018; Aburahma, 2021).

According to Radwan (2020) the planning is setting goals and thus contributes to determining the future vision of the organization; In addition to evaluating the previous process, it also contributes to increasing the company's profits. There is no doubt that projects to increase shares and increase profits will begin (Sultan, 2020).

As described by (Gattringer & Wiener, 2020) which serves as an incentive for employees and work team to activate and revitalize the role of the organization and strive to reduce losses.

Planning stages & steps (Couto, 2021) included some of procedures start with the preparation stage which appear due the increasing risks that surrounds the establishment as a whole, also with the increasing burdens of competition imposed by the successive development, it is necessary to prepare well for the future of the facility moreover to set the optimal vision (Nikolopoulou, 2021) for what it should be in order to overcome the obstacles that it may encounter & to overcome the risks then chart a better future for it, so the preparation phase of the strategic planning included several contents such as a strategic analysis where strategic planning stems from a comprehensive systematic analysis of the current competitive position of the organization by analyzing the current and expected future opportunities and threats business environment on the one hand, and the internal elements of strength and weakness within the organization on the other hand (Qin, et al, 2020).

The Analysis phase requires collecting a large amount of data and information and linking and networking this data together to obtain a conceptual map and brainstorming diagrams about the background of the work to help make sound decisions. The facts available to those responsible for planning will certainly influence the attitude towards the decision taken more clearly (Ahmed et al, 2020), The data required for the strategic analysis process is usually categorized into historical information which is information that shows the previous values of phenomena and their trends in increase, decrease or stability. It provides management with forward-looking information, which is a prediction of possible future events on which management assesses its estimates and builds its expectations, and is an important basis for planning processes in general (Ghadessi, et al 2020; Piñar et al, 2020).

The analysis includes factors affects the internal and external environments factors like risks factors, assess losses, compensate for any loss, and open relationships with competitors and similar companies (Mikalef, et al, 2021; Hassan, 2020).

External environment analyzes include business assessments into four groups of environmental factors, economic, political, geographical, and demographic (Jelassir, 2020), the surrounding areas are divided into four levels: the first level includes the types of interactions between countries, the second includes the national level and is influenced by the government's strategy and policies, the third is the industry level and includes the company's direct competition environment, the fourth includes the company and includes the company's strategy and operations alone (Darwish, 2019; Abu-Sneina & Al-Sharbati, 2015).

As for the Internal Environment Analysis, it is a detailed look at the internal part of the organization to determine the levels of performance, areas of strength, and areas of weakness. External factors, which helps to make their strategic decisions and choose appropriate alternatives (Yahyaoui, 2020).

SWOT Analysis based on the analysis of the internal and external environment is a useful tool for comparing opportunities and threats with strengths and weaknesses, and thus analyzing the overall situation of the organization, Among the important factors in analyzing the internal environment are: physical factors, human factors, moral factors, political, legal, technological, cultural and social factors (Longhurst, 2020; Tsangas, et al, 2020).

Formulating Strategy is declaring intent & defining what you want the organization to be in the long run, and this requires familiarity with all the processes associated with this to avoid potential pitfalls. It charts the future course of the products and services that will be provided to the target markets and how to do so. Strategy means by which long-term goals are achieved (Bounabat, 2020; Yahyaoui, 2020; SOE, 2020).

Al-Awadi & Khanshor (2016) Refers to the existence of two main pillars of any strategy, namely risk & reaction, the first relates to the strategy in terms of predicting the future, the second refers to the extent to which a particular behavior is related to the actions of another party. So, these behaviors may involve a competitive, complementary or conflicting relationship.

The strategic management process is the way managers plan their conception and implement a strategy that can lead to a sustainable competitive advantage (Knight, et al, 2020), But the strategic planning process is a systematic or emerging method of performing strategic planning in an organization through preliminary evaluation, comprehensive analysis, strategy formulation, implementation and evaluation that is directly related to the performance and formulation of strategy and implementation of strategic plans (Sultan, 2020).

The strategic plan is the comprehensive plan that is developed to determine how the organization will achieve its mission and goals. The process of developing strategic plans for organizations includes (vision, mission & goals) (Hanani, 2018).

The importance of strategic planning stem, is a strong base full of information related to the needs and aspirations of society, in addition to creating an atmosphere of participation & interaction between different cadres also providing managers with planning information & their knowledge of the company's present and future, contributing to setting priorities, through the available options, as it has crises & risks (Radwan, 2020; Al-Awadi & Khanshor, 2016; Saadi, 2020).

2.1.6.3 Strategy formulation process

The strategy formulation steps include:

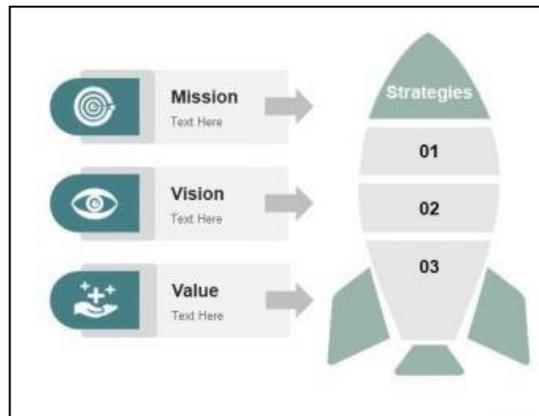
- Firstly: Defining organizational goals: It includes defining long-term goals for the organization. Strategic decisions can be taken as soon as organizational goals are identified (Hassan Mahmoud Shreim, 2017; Hanani, 2018; Teba, 2020).
- Secondly: Analysis of the organizational environment: This includes a four-ways SWOT analysis; forces, weaknesses, threats and risks to maintain the company in a state of balance between the internal and external environments (Saadi, 2020; Abdunabi, 2020).
- Third: Defining and defining quantitative goals: where quantitative goals are set to ensure that the organization's goals are met in the short and long term. As a 38% increase in the company's revenue for the year 2021 (Jamali et al, 2022; Arrif & Nourallah, 2019).
- Fourth: Defining goals in the context of divisional plans: It includes setting goals for each division so that it works in coordination and integration with the rest of the whole organization (Hanani, 2018).
- Fifth: Performance analysis: The degree of difference between the actual performance and the standard performance of the institution is estimated (Longhurst, 2020).
- Sixth: Choosing the Strategy: This is the last step in formulating the strategy, which includes evaluating the alternatives and selecting the best strategy among them to be the organization's strategy (Jamali, et al, 2022; Darwish, 2019; Shukry, 2021).

2.1.6.4 Levels of strategy formulation

- First: Corporate-level strategy: This level defines what is to be achieved: growth, stability, acquisition, and contraction (Ali, 2020).
- Second: Business Level Strategy: This level determines how to compete. It plays a role in that organization which has smaller business units and each of them is considered a Strategic Business Unit (SBU) (Tsangas, et al, 2020).
- Third: Functional level strategy: This level focuses on how the organization will grow as it defines daily procedures including the allocation of resources to provide strategies at the institutional and business levels (Ali Muftah Muhammad Al- Birishni, 2021), (Shala, 2020).

Figure (2.3) : planning components: Sources: Analyzed by the researcher based on the previous studies

The most important thing that planners & strategic planning committees focus on about the institution's



vision is to move it to a better position than it was in the past, by formulating the desired mental image that expresses a distant future, that is, embodying a set of hopes and aspirations for the institution, and the imagination permeates part of it, which should be noted. That the decision makers in the organization must explain and clarify the vision of the organization and its interpretation to employees and working cadres in an easy and clear way. To be fully prepared to clearly implement the dimensions of the organization's vision (Salehi-Kordabadi et al, 2020).

2.2 Sustainability

Sustainability is not a new concept. It has been overused and sometimes abused by many researchers. Endurance is considered to refer to the ability to continue. For example, business sustainability applies to the ability of established businesses to withstand external shocks. This usage is not entirely wrong. However, sustainability has a broader scope and is not limited to business management. It also takes current and future interests into account.

Sustainability was introduced by the Brundtland Commission in 1987 as a global situation about environmental damage. The Millennium Ecosystem Assessment (MA) in 2005, which was once funded by the United Nations (UN), World Bank, and Global Environment Facility, indicated that ecosystem harm had resulted in a massive wave of species extinction, threatening lives and well-being.

These environmental changes, if left unresolved, will damage firms through resource scarcity. Resource shortage and greater populace density will expand material costs due to high demand and restrained supply, and subsequently corporations will want to decrease costs. For example, companies would possibly start to down grade employees' welfare by way of providing decrease advantages and fitness insurance, which, in turn, would influence on the safety of consumer products, communities' interest in prosperous living, and commercial enterprise transparency and accountability.

Sustainability is basically an environmental concept that is concerned with maintaining the continuity of life and preserving natural resources (Abdel-Moatal, 2020).

Then the concept developed to be defined as a set of operations carried out by humans to ensure the continuity of generations through the development of growth & the exploitation of natural resources (Tebbouche et al, 2017).

2.2.1 Sustainability: definition and concept

The concept of sustainability first appeared in the eighties of the twentieth century, then was defined by the United Nations High Commissioner in 1987 AD, where defined sustainability as sustainable development that meets the needs of the teeth at the present time without compromising the needs or capabilities of future generations to meet their needs (Yousri, 2021; Hamad, 2020).

The concept is based on two essential conditions: one is the existence of human needs, and the other is limited resources. This means that to achieve balance, human needs should be given priority; furthermore, the limitations in resources must be accommodated by technology and social activity to meet their present and future needs (Brundtland, 1987).

Sustainable development is defined as "meeting the needs of its stakeholders without compromising its ability to meet those needs in the future" in the business sector (Hubbard, 2009).

Humans and commercial entities' daily needs must be met while maintaining harmony with their natural and social environments. For food, drink, shelter, health, and industry-created new goods for human needs, nature offers a range of resources. Hence, no more should be taken out of the environment than can be restored naturally or artificially to sustain resources. Although consumers use products and services to live, society gives labor to earn salaries and wages, businesses supply things and services to make a profit, and investors offer credit to raise interest rates.

(Abu-Sheikho, 2015) indicates that sustainable development is meeting the needs of society at present with an optimal use of available resources without wasting the rights of others and benefiting from these resources, and this includes the main aspects of development, which are economic, social and environmental.

(Abu-Musaed, 2015) mentioned the important of justice and a balance between the requirements of the present and the future through realistic studies of the current needs of the current generation and forward-looking studies of the expected needs of future generations and justice in the distribution and consumption of resources between the current and subsequent generations.

Researcher believes that the concepts of sustainability have since been applied to numerous topics, the sustainable business is concerned about the current and future social, environmental, and economic impacts associated with its operations.

2.2.2 Why Business Sustainability?

Over the years, the large need because of commercial enterprise sustainability developed or organizations promoted the idea about sustainable enterprise strategies. Businesses are experiencing increasing strain to comprise environmental yet communal development goals then performance measures between their

strategies or enterprise operations, yet therefore the dynamics so much surround the term 'business sustainability' should be entirely understood (Lüdeke-Freund et al, 2016).

Traditionally, companies that focused on maximizing shareholder value were considered successful. The trend has changed significantly in recent decades. Organizations are expected to incorporate environmental and social objectives into the decision-making process to create value for other stakeholders in addition to shareholders. Garcia, et. al (2016). It is already well known in the literature and among practitioners that organizations play an absolutely important role in the transition from accelerated growth to sustainable development (Wales,2013).

Businesses play an important role when it comes to sustainability (De Lange et al., 2012). In the context of business, sustainability is known as an approach that companies incorporate into their business activities that considers economic, social, and environmental factors in a balanced, holistic, and long-term vision that benefits current and future generations of stakeholders (De Lange et al., 2012).

In the modern world, organizations are referred to as 'communities' because they have a governance structure that functions in accordance with their rights and responsibilities to meet the needs of stakeholders (Aguilera, et al, 2007). There is still no consensus among researchers as to whether organizations are adopting sustainable management practices to improve their resource efficiency and thereby increase their profitability (Eccles, et.al, 2014) which is widely supported by empirical evidence (Kapoor & Sandhu,2010), or whether such activities are simply the result of increased social pressure from stakeholders, which include governments, nongovernmental organizations, employees, and others (Aguilera, et al, 2007). In either case, the role of organizations in sustainable development is inevitable.

Corporate sustainability has become known for its management and coordination of economic, social, and environmental requirements and concerns to ensure ethical, responsible, and continuous success (Colbert & Kurucz, 2007).

Achieving an organization's vision and objective can be done through business sustainability. The following objectives can be achieved by the application of knowledge, skills, tools, and processes to the organization's activities, goods, and services:

1. Describe the context in which the organization views its operations, goods, and services.
2. Identify critical objectives and targets (stemming from the organization's vision and mission) that must be achieved.
3. Remove impediments or interruptions that could deter the achievement of organizational objectives and targets.
4. Allow the organization to understand the probable outcome of controls and other mitigation strategies for dealing with impediments or interruptions.
5. Allow the organization to understand how it can continue to achieve its critical objectives and targets should interruptions occur.
6. Create criteria and/or triggers for implementing crisis and emergency response continuity response, and recovery response procedures.
7. Ensure that staff and management understand their roles and responsibilities both during normal operations and when a major disruption may occur.
8. Ensure that there is a clear understanding throughout the organization of what accountabilities and responsibilities are in place when there is an emergency or a major stakeholder issue and ensure that

this understanding remains current.

9. Build consensus and commitment to the requirements, implementation, and deployment of business sustainability and continuity, which are integrated as part of the routine way the organization conducts its business.

Sustainable development aims to advance society, achieve its basic needs, and preserve future generations to raise the level of their education and improve its content by achieving a better quality of life for the population and linking planning and implementation of development policies to improve life economically, socially and environmentally, and focusing on quality rather than quantity (Ghoneim and Abu Zant, 2010), as well as Respecting the natural environment, through which the focus is placed on the relationship between the activities of individuals and the environment, and dealing with natural systems and their content, as it absorbs the development of that relationship, and works on developing it (Al-Helou, 2012), and enhancing individuals' awareness of existing environmental problems and developing their sense of responsibility and active participation to find solutions. It is appropriate to prepare, implement, follow-up and evaluate sustainable development programs and projects, achieve rational investment and use of resources, deal with natural resources with their limitations and rationally employ them (Deeb and Muhanna, 2009), linking modern technology to the goals of society and employing it for the benefit of society and raising individuals' awareness of the importance of technologies and their use without resulting in that. Environmental risks and impacts and bring about a continuous and appropriate change in the needs and priorities of the community. Detecting and activating economic development, controlling all environmental problems and developing appropriate solutions to them.

2.2.3 Measurements of sustainability

Assessing sustainable development in the business environment allows companies to identify areas that have already achieved sustainable goals, as well as areas that require improvement initiatives related to any of the three pillars of sustainability.

Sustainability is an approach that contributes to the development of long-term values, considering the environmental, social, economic, political and technological climate of how a particular institution operates (Adel, 2020)

Sustainability indicators are a simple tool that companies can use to assess their economic, social and environmental goals, as well as the social and environmental impacts of their operations. An indicator that includes the necessary features of a system or shows how a system can be maintained or improved is considered a good indicator (Parris & Kates, 2003).

By now, it should be clear that sustainability measurements are necessary to support the implementation process of sustainability goals in any organization (Ciegis et al., 2009).

To understand corporate sustainability measurement, the goal of such measurements should be clearly defined. The goal of an assessment or measurement of corporate sustainability includes the following (Waas et al., 2014):

1. It generates information for a better understanding of the meaning of sustainability and its contextual interpretation.
2. Integrating sustainability considerations into decision making by identifying and assessing past or current sustainability impacts
3. The promotion of sustainability goals throughout the organization.

The above goals should be considered in all sustainability decisions in any organization. There are several sustainability assessment frameworks that address the above objectives to varying degrees and can serve as a guide for measuring sustainability. In simple terms, a framework is a structure made up of components that are

put together to support a theme, for example, a sustainability assessment framework that supports sustainable development consists of elements such as indicators, models, and strategies or other frameworks (Fonseca et al., 2013).

Organizations plan and make strategic decisions about the form and nature of their corporate sustainability policies and programs. Organizations integrate the concept of sustainability into their decision-making processes, in addition to environmental, social

and economic benefits, which attract more investor interest, which is essential to achieving long-term profitability for Strategically Creative Enterprises (Shreim, 2017).

The concept of sustainability was founded on the principle of implementing such strategies that enhance the business sustainability of institutions (Challender, 2021).

Considered an idea of the responsibility for organizations to recognize the need to develop principles of sustainability as standards & constants for the growth of companies, as well as to apply the pillars of accountability to become more common, as professional interaction also a good faith is no longer sufficient as standards of accountability, but the application of the foundations of managerial sustainability as well (Suleiman, 2020).

Where these institutions set laws regulating decision-making processes that include adding interest not only to the institution but to society, considering the requirements of future generations (Varyash, et al, 2020).

Organizations that adhere to the basic pillars also supports related to sustainability in their operations, programs & strategies in working within the framework of the organization, including (environmental sustainability, social sustainability, economic sustainability) are called Triple-Bottom Line (Vaquero et al, 2020).

As for economic sustainability, it is one of the most important problems that raise disputes between researchers & politicians about political thought of its nature, not only as an economic point of view, but also how this affects trade companies, job opportunities and job creation in the country. it also relates to provide incentives for companies & institutions to adhere to the instructions for sustainability & beyond legislation and laws. In addition to how to encourage, promote and increase incentives for people to do their duty also achieve these goals, reduce the negative effects of what people do, finally what affects them and, on the environment, (Surya, 2020)

Moreover, supply & demand in the market is consumerist in nature as contemporary life requires a lot of resources daily. to preserve the environment, it is necessary to control the things that are consumed.

Economic sustainability is associated with giving consumers what they want without affecting the quality of life, especially in the world of developing countries, with the need to reduce financial burdens when doing things, the right way (Sadriddinov, et al

, 2020).

Social sustainability is concerned with the degree of awareness of legislation aimed at preserving health, preventing environmental, pollution and limiting harmful activities carried out by companies, institutions and factories. Strong inspections and control programs are in place to ensure compliance with legislation, ensuring people's health and well-being, and maintaining these gains. It is also related to maintaining the provision of basic resources without affecting the quality and quality of life (Venkatesha, et al, 2020).

The biggest challenge currently is the sustainability of providing homes for people and how these homes can be built from sustainable materials and with the least harm to the environment. If we are not able to achieve these goals, People should educate and encourage to participate in environmental sustainability and awareness of the effects of preserving the environment and its protection and warning of dangers (Amrutha & Geetha, 2020).

Environmental sustainability it is all about ways to develop and protect the environment, through recycling, reducing energy consumption, or taking short trips instead of riding the bus or fuel transportation, in addition to the orientation of institutions to prevent pollution and reduce carbon emissions, and stimulate

focus on renewable energy sources in our homes. And our companies and enact laws and legislations to protect the natural ecosystem, air quality, and provide resources that focus on preserving the environment, as well as focusing on the issue of protecting the environment with technology that will improve future life and avoid the risks of using technology of all kinds (Adedoyin, et al, 2020; Ögmundarson, et al, 2020).

2.3 Sustainability theory

Sustainability theories attempt to prioritize and integrate social responses to environmental and cultural problems. According to (Jenkins & Bauman, 2009), sustainability has three dimensions: the economic dimension, which is concerned with the preservation of natural and financial capital; the environmental dimension, which is concerned with biodiversity and environmental integrity; and the social dimension. The political dimension looks at the social and religious systems that achieve human dignity, and according to the model, each dimension gives priority to its own component of what must continue, and these dimensions do not exclude each other and help in understanding sustainability, just as the economic dimension depends on the sustainability of opportunities and capital, and here it is Sustainability is a form of investment where the return from the use of natural resources must be invested to create new opportunities, increase the growth of the organization, increase social spending on the poor, or increase spending to protect the environment. These measures also include the political dimension of sustainability, which looks at the relationship between opportunity and capital from a different perspective, where spending on the poor can be considered a kind of investment in the future and the sustainability of opportunities for the future requires investment in the dignity of the individual (Stavins, 2019).

The environmental dimension of sustainability depends on maintaining biodiversity and environmental integrity rather than focusing on opportunities or capital as a major unit of sustainability because biodiversity affects human health, the preservation of basic natural resources, ecosystems, and regenerative processes by focusing on environmental threats to human life (Plumwood, 2005), and the sustainability of environmental and economic goods requires the maintenance of a democratic political system. The political dimension of sustainability also includes a religious view because sustainability as an ethical concept requires commitment because the concept of sustainability is basically the result of an understanding of the interrelationships between humanity and nature, and spiritual religious practices It can explain this relationship and help reconcile humans and their ecological network.

(Elkington, 1997) proposed the Triple Bottom Line (TBL) model, which includes the planet, people, and profits, to address the issue of sustainability, and these components were not clear enough to deal with sustainability because the concept remained in the making (Bordass, 2000; Jeurissen, 2000). However, (Carter & Rogers, 2008) extend Elkington's concept to economic, environmental, and social aspects and redefine TBL as follows: "Sustainability must carry economic performance, the natural environment and society at a broader level, and the intersection of social and environmental aspects. Economic activities can help organizations engage in activities that not only positively affect the natural environment and society but also lead to long-term economic benefits and a competitive advantage for companies."

(Carter & Rogers 2008) show that firms that attempt to simultaneously maximize their performance across all three aspects of the Triple Bottom Line (TBL) model will outperform firms that attempt to attain high levels of social and environmental performance while ignoring economic success. As a result, (Carter & Easton, 2011) point out that rather than recommending that businesses select social and environmental actions that would ideally benefit, or at the very least not hinder, economic performance. they specifically direct managers to identify activities that improve economic performance, and identify social and environmental activities Contributing to this, studies have shown that companies that tend to maximize environmental and social benefits rather than prioritizing economic growth have been able to achieve economic growth and this is one of the benefits of sustainability (Bocken et al. 2014; Jackson 2009).

Furthermore, (Klewitz & Hansen, 2014) show that companies must try to develop a management system to balance environmental and social performance in a way that is consistent with economic goals. The environment has been neglected.

However, given that the model is widely spread, it still does not take other dimensions into account (Wu & zhi. 2016), argued that the economic, environmental and social aspects do not adequately cover the entire concept of sustainability; Thus, that study suggested four additional aspects (processes, resilience, long-term, and stakeholder).

Some consider the concept of sustainable development to be an environmental concept, then it has turned into a comprehensive development concept that considers the economic, environmental and social dimensions, which are related and intertwined with each other (Duhair, 2017).

The economic aspect, which aims to provide a solution to the problems related to economic backwardness through time, is concerned with the optimal, efficient and comprehensive use of the available economic resources with the aim of reconstruction

and the advancement of the level of individuals to improve their lives and lead an appropriate life.

The environmental aspect is the change from the concept of increasing the exploitation of scarce resources to satisfy human needs to sustainable development that is keen to bear the burdens of future generations to repair the environment polluted by current generations, which is what is known as green development (Al-Tani, 2006).

The social aspect, which is the right of the individual to live in a healthy environment and practice life, right to natural resources, environmental and social services, and serve his basic needs to raise the standard of living without reducing the opportunities of future generations (Deeb and Muhanna, 2009).

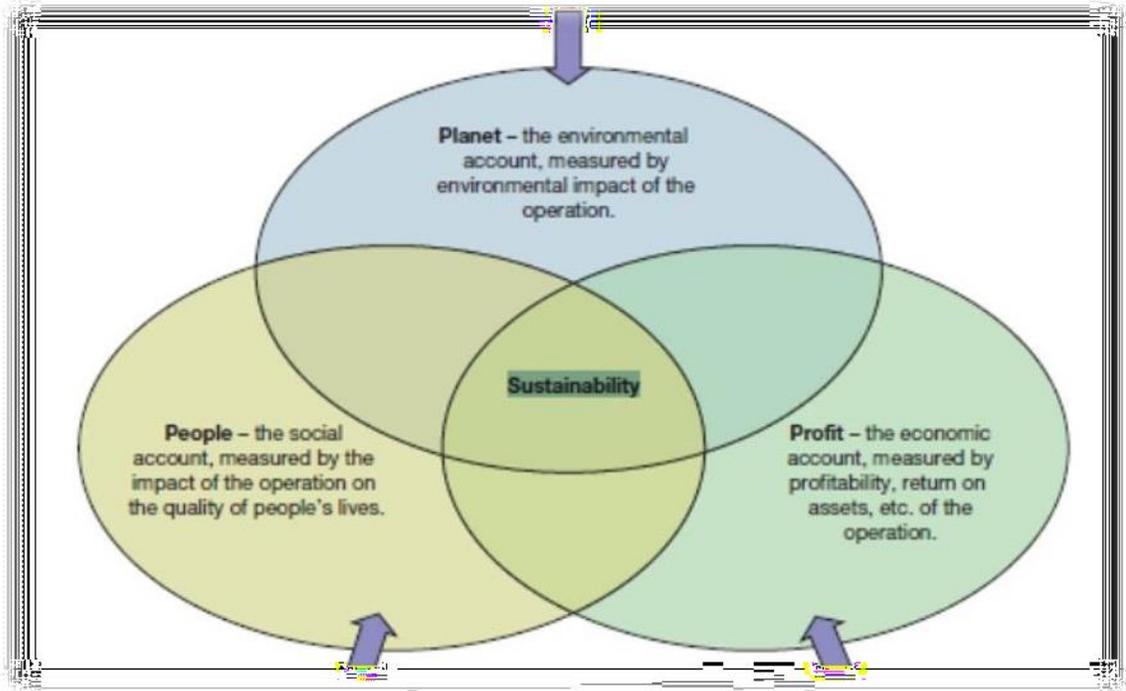


Figure (2.4): sustainability Triple Bottom Line (TBL)

2.3.1 Economic

Sustainable development contributes to achieving a return for companies called sustainable return on investment (ROSI). Companies that adopt the approach of monetizing sustainability measures obtain a positive financial return for business, competitive advantage and the value of multi-stakeholder participation that includes workers, consumers and other stakeholders, as companies are ready to change in order to comply with the concept of sustainable development because this compliance provides them with real economic benefits.

2.3.1.1 Job security

Job security should be a primary objective of HRM practices and functions. During the global COVID-19 lockdown, theoretical insights were drawn from strategic planning for human resource management and the economics of “labor hoarding” to consider the potential benefits of workforce leave and its importance as central to management processes in companies, particularly mid- and start-up companies. (Stuart, et al, 2021).

Job security is extremely important, and the database of workers in the field of searching for factors between them and achieving the goal and consolidating and maintaining them in achieving the goal, achieving safety, as well as maintaining these gains is of great importance. And he continued to work in their

neighborhood and lost it, and he continued to work in their neighborhood and he lost his value next to them his main value, which leads to stability in stability and number in the local leadership, and this indicates a Persian his first value, and this indicates the presence of a Persian in his value. And his motives, the organization's management, absenteeism rates, the spread of rumors, performance rates, turnover rates, and it should consider the human side of work. act with awareness (Al-Hangoury, 2018)

Job Security is a guide to the goodness of organizational policies and reciprocal relations with superiors, peers and subordinates, where the employee feels security, stability and job satisfaction, as security is a prevention of what he fears. As for satisfaction, it is enjoyment and enjoyment of what is required. It can be said that the employee's job security is the fulfilment of Herzberg's preventive needs (Arkouk, 2016).

Job security is about ensuring that employees can keep their jobs for the foreseeable future with minimal external influence. Often, during times of economic expansion, companies can offer employees better job security, and vice versa.

Job security tends to be worse in recessions. Job security also varies depending on the niche/industry of jobs in law enforcement and healthcare are typically more 'secure' than employment in the private sectors (Wang, 2021).

The Employees are the backbone of the organizations, and with their arms the wheel of work rotates, so they are the vanguard of those affected by the lack of job security, and accordingly, great harm will befall these workers. Many studies have unanimously agreed that job insecurity is a dilemma that is not limited to the well-being of workers in their work and occupations only; Rather, job insecurity transcends the boundaries of organizations and workplaces to affect workers negatively outside the time and place of work (De Witte, et al., 2012), and Henri Fayol singled out an area in his famous management principles in which he addressed the importance of workers' stability in their work and their stability in their work. their jobs, and the recruitment and recruitment processes continue, indicating that they are motivating factors for workers that would achieve satisfactory levels of job security and raise their morale (Hammoud and Al-Lawzi, 2008; Wadi & Madi 2016) indicated that the availability of an appropriate organizational climate in which job security is taken into account and given appropriate importance has an impact on workers planning their career path in organizations, and that job security and stability, including elements such as health insurance, social security and other job benefits, are considered An important dimension of the organizational climate dimensions that would create an atmosphere of psychological stability as well as contribute to raising the morale of workers, improving performance and increasing productivity (Abu-Sweirah & Bahr, 2010).

It's relatively obvious that job security is critical to both employee and employers. For workers, job security means income security, which reduces stress. Stressed employees are less productive and can also lead to various long-term effects, such as depression. For example, given job security translates into lower employee turnover, which reduces recruitment costs and boosts the overall growth of the organization (Hakanen et al., 2021).

From the point of view of many researchers, such as: (Al-Suraihi, et al, 2021; LaMontagne, 2021; Dirisa, 2020) The main advantages of establishing job security include, but not limited to:

- Job security extends to employees who settle into permanent positions that advance their careers. Workers who have a long-term commitment to their careers are more likely to achieve their professional goals than those who are always afraid of losing their positions.
- Job security typically results in a more relaxed atmosphere in the workplace.
- Job security results in better employee engagement. Employee turnover is reduced when employees are more satisfied.
- The employee's productivity and efficiency will increase with job security.

- Recruitment can be costly and can significantly consume time and effort. So, job security will translate into a lower employee turnover, which will also mean a reduced need for recruitment.
- Employee job security can increase the bottom line of the company's financial statements, mostly because recruiting costs will be lower.
 - Job security improves the organization's reputation and image. As many customers would prefer working with organizations that treat their employees well.

1- Importance for Organizations:

Hammoud and Al-Lawzi (2008) mention that Henri Fayol wrote in one of his fourteen principles an important principle, which is the stability of work and the stability of workers. Raise the level of productivity and increase the loyalty of employees to the organization. In this context, Al-Suraihi, et al (2021) indicated that organizations may have to lay off a number of their workers and lay off their jobs as a result of the difficult economic conditions, and this gives the impression that the organizations environment lacks job security and is characterized by instability, and the spread of high levels of anxiety and turmoil, All this leads to negative effects on organizations, and the development process in them, in addition to the severe impact on the productivity of the workforce, and according to SHRM (2011), the annual surveys and surveys conducted in the period from 2008 to 2011 indicated that job security was the main source of employee motivation during the economic recession that hit the world with its tricks (Luet al., 2017).

Achieving job security faces a set of obstacles that prevent employees from feeling it, and these obstacles vary depending on the experiences of employees and their attitudes towards work, its climate and relationships, the quality of the organization's management and other factors. Al-Enezi (2014) indicated to a group of those obstacles, namely:

- 1- The inadequacy of an employee's job with his competence and qualifications, so that the job is inferior to his competence and qualifications.
- 2- Low financial return that the employees receive, especially the salary.
- 3- Lack of rewards, incentives and appreciation, materially and morally.
- 4- Loss of ability to balance the needs of work, home, and social and public life
- 5- Routine and traditional work, reduced renewal and diversity in work and performance of tasks.
- 6- Absence of good role models at work, and mismanagement and leadership of the organization by those in charge of it
- 7- Opportunities for advancement in work and access to advanced career positions
- 8- Unfair distribution of powers and lack of professionalism.

There are, however, some drawbacks to consider when establishing employee job security (El-Sahli, et al, 2022; Sulasih & Adawiyah, 2021):

- When employees are overly secure, they may lose the desire to develop themselves, which can be detrimental to their production and efficiency levels. This can lead to poor performance, missing deadlines, and poor overall outcomes.
- Employees might rely on assigned workloads and see no incentives in being creative.
- Boredom might be made by job security, and when it prolonged, so the employee may feel useless and depressed.

As for the employee in addition to the employee's comfort in the work environment will be affected by all the administrative and social factors and the facilities provided within the services and facilities of the institution and the grants and incentives provided by the organization, where the establishment of job security goes beyond establishing a legal contract, and in essence there is a good relationship between the employer and staff (Wikhamn, et al, 2021).

Here are some important practices in establishing job security and improving workplace satisfaction: Like giving priority to permanent employees inside the home. Nowadays, it can be tempting to stick with freelancers and remote workers, especially thanks to advances in technology. However, it is also important to retain and value high- quality talent in your organization. It is better to treat the hiring process as an employee retention program rather than assigning an employee with a predetermined termination date (Palacios-Manzano, et al, 2021; Zimon, 2021).

As for managing expectations for the relationship between employee and management in a small & medium-sized organization and in a professional relationship between employees and employer, it's important to understand that your psychological contract is more important than your legal contract. The psychological contract between an employer and employee is an unwritten contract managing sets of expectations in a nutshell. Employers should jot down as many of these unwritten expectations as possible and ask employee to do the same (Singh, et al, 2021).

As a manager, an employee cannot be made to believe they are safe if you don't give them the tools to do their job well. Understand their needs and provide the infrastructure and tools they need. For example, if there are budget problems when purchasing these tools, discuss the situation with the employee(s) in question and find a solution together (Sajjachayaphan, 2021).

Performance management and reward systems are important mechanisms that can be used to enhance and motivate the performance of individuals and groups, thereby improving the overall performance of the organization and raising its productivity and growth rates. Performance and reward systems are part of the company's culture, as they

show how they manage the performance (or underperformance) of the employees who work in them.

Their willingness to appreciate and reward those staff members for their performance. Over the past years, there have been many views on the best strategies and ways to value and reward employees, which also contribute to enhancing their performance and motivation (Mendy , 2021).

As rewards and incentives system of the term rewards and incentives system should initially be clarified before talking about the best strategies and associated outcomes. Rewards systems are the framework that the organization (HRM) sets and uses to provide a kind of reward to employees for their performance, the aim is to strengthen their motivation and motivate them to continue to work for the foundation. Reward systems consist primarily of programs and policies related to compensation but may also include privileges that will be provided to employees and other additional rewards that meet their needs (Gruenbichler, et al, 2021).

Total Rewards Strategy in (HRM) specialists play a key role in determining reward systems, and compensation to employees is just one of "total rewards". World at Work points out that total rewards are a dynamic relationship between employers and employees. The Association also points out that the Total Rewards Strategy.

The strategy developed by the organization to attract, motivate, retain and integrate employees, this strategy consists of six elements: (Mohammadi, et al, 2021; Sadriddinov, et al, 2020; Khalid & Kot, 2021; Chaithanapat & Rakthin, 2021).

- Compensation: The employer's remuneration to employees for the services they perform (i.e., for time, effort and skill), including both fixed pay and variable pay associated with performance levels.
- Privileges: Additional employer-implemented programmed along with cash compensation for

employees, such as health, income protection programmed, savings programmed and retirement programmed, which provide security for employees and their families.

- Work-life effectiveness: It is intended for a specific set of organizational practices, policies and programmed, as well as a philosophy based on supporting efforts to help employees succeed and reconcile working and personal life.
- Appreciation: Formal or informal programs that recognize or are particularly concerned with employees' achievements, efforts, behaviors and performance, and encourage business strategy by promoting desired behaviors (such as outstanding achievements) that contribute to the success of the organization.
- Performance management: Coordination between the activities of the organization, teams and individuals in order to achieve the objectives of the work and the success of the organization as a whole. Performance management includes forecasting, skill presentation, evaluation, feedback, and continuous improvement.
- Talent Development: Providing opportunities and means to help employees develop their skills and professional competencies in the short and long term.

2.3.1.2 Financial Success

Financial management is an important part of overall business management, asset management is possibly the most crucial aspect of this role. The acquisition of assets guides the course of the business over the long term, but the firm will never see the long term if it is unable to establish a suitable policy to efficiently manage its working capital. In fact, bad financial management by owner-managers or a lack of financial management in general is the root cause of SME financial management issues (Jindrichovska ,2013).

Financial Success running small businesses is as difficult as trips to Mount Everest without an oxygen cylinder or pre-training, challenges are what determines because there are no real rules that can lead small businesses to success. Other major obstacles include: low budget, limited manpower, and lack of effective resource (Anh & Gan, 2021).

But as a small business owner, should go into passcodes that help managers decipher the secret patterns of running a successful startup or small company as it not only helps maintain the current growth but also outer forms business planning to achieve higher goals (Masango, 2021).

Nowadays the whole world revolves around social media, and if you're able to use its full potential, it can help instantly increase sales and enhance your brand strength with minimal resources and effort. It's a two-way channel that not only allows to deliver message but also listen to what audience wants Target, which ultimately goes a long way in improving and developing your business. Small businesses will only succeed if they work on some accurate facts and figures, and competition analysis is one of the most important elements of the process (Scafartob, 2019).

Taiwo et al. (2016) shows that many SMSEs fail not because the owner performs a bad job or delivers poor service, but because the company isn't operated like one. Many small company owners only understand half of what it takes to thrive. The thing they're lacking is knowing how to run and build their company. Small company entrepreneurs that excel in this area either learn about these challenges while working or already know about them.

Performance is the indicator used to measure defined goals and objectives, according to Sefiani and Bown (2013). Performance is a top objective for business owners. The organization's overall effectiveness is highly based on the correct management technique, which includes three tiers of management. Business performance, according to the authors, assesses market-related things like sales growth and market share, as well as the firm's future posture. The most important result of organizational success is financial performance (Bahari et al., 2017).

Taiwo, et. al (2016) illustrate that performance requirements are important; they are insufficient in determining overall effectiveness. To assess financial success, accounting-based examines profitability in terms of Return on Sales (ROS), Return on Assets (ROA), and Return on Equity (ROE). The focus of organizational effectiveness measurements is on stakeholders rather than shareholders. There are two viewpoints with quality indicators such as product quality, worker satisfaction, overall quality, and social responsibility indicators such as environmental and community responsibility.

Working capital is defined as the difference between current assets and current liabilities. A successful company strives for optimal working capital – not minimal or maximum, if a corporation has too much working capital, it will suffer expenses of supporting idle assets, which are like interest and may be avoided (Atik & Ismail ,2011).

Company leaders must comprehend the company's operational cycle and cash cycle, as well as why working capital management is so vital. Management might take use of trade credit to make judgments about extending credit and changing credit conditions. It might also handle accounts payable and assess the costs and advantages of keeping extragoods on hand.

Financial metrics are usually referred to be short-term measures since they are completely historical in nature. Their importance comes from the fact that they are used to assess performance in four major areas: efficiency, liquidity, profitability, and capital structure (Lodewyckx et al. 2007).

Each financial metric has a distinct purpose. While profitability tells financial statement users about an organization's performance, whether profitable or not, efficiency educates users about how corporate resources are used and managed (Beck & Demircuc- Kunt,2006).

Liquidity assesses how readily assets in the firm may be turned into cash throughout the typical operational cycle, and capital structure advises on whether owners' capital or borrowed capital is being used. Financial statements are used to calculate the financial metrics. The Statement of Profit and Loss is one of four financial components. There are four components of financial which are Statement of Profit and Loss and Other Comprehensive Income, Statement of Financial Position, Cash Flow Statement, Return on Assets (ROA) (Matsoso & Benedict ,2016)

2.3.1.3 Reputation

Reputation is one of the very important matters, and of great value in the institution, as its importance and value do not differ much from the importance of the physical assets in the institution (offices, machines, etc.), as it constitutes the real capital of the institution, and at the same time it is the basis of its success, establishment, distinction and continuity, which is that works to create a positive mental image of the organization (Hodgson, 2014)

The importance of the reputation of the organization follows from its component the source of excellence; A good and good reputation is a tool through which the organization achieves its goals and strategies. It also represents a source of trust and credibility, especially in times of crisis, as it works to increase organizational effectiveness and improve quality, and gives the organization confidence, and contributes to creating a distinct organizational climate, as it works to attract Experiences, talents and competencies, and provides an opportunity for the organization to conclude agreements and partnerships (Matar, 2018)

Small and medium businesses with a good reputation as social responsibility attract more people, Better staff and a strong client base. As management and scientific research has demonstrated during thirty years of empirical research that there is strong support for the reputation as a mediator in the CSR-financial performance link. Better CSR practices improve the reputation of SMEs among stakeholders, attract better employees, become more efficient and productive, and generate a strong client base (Bahta et al, 2021).

Also, Baah, et al (2021) demonstrated that employer reputation is a major factor taken into account by job seekers when deciding which companies to apply to, the vast majority of job seekers in Australia consider

it necessary to research the company's reputation before applying for a job. In fact, job seekers (79 percent) are skeptical (77 percent) if the employer does not have an online presence.

Reputation and trust have always gone hand in hand in business, and potential employees are as distinguished and thorough in their approach to new business as clients are. While reputation has always been important to any business owner, in the digital age, it is increasingly necessary for small and medium-sized businesses to be visible as they compete with larger companies to attract the best talent (Nguyen & Adomako, 2021).

The culture and expectations surrounding your job search are forever changing. Small and medium-sized businesses should take every opportunity available to them to start sharing their stories online and building employer brands (Ramdan, et al, 2022; Omeihe, et al, 2021).

Hence the importance of reputation management (REPUTATIONMANAGEMENT), which is based on presenting people, individuals, their ideas, organizations and institutions in order to form positive mental image and impressions about them (Zuiri, 2017), where reputation management is defined as all organized, continuous and continuous communication efforts directly or indirectly, which the organization undertakes in order to build and develop strong and solid relationships with its various audiences, whether internal or external, in order to gain their loyalty, trust and satisfaction with the organization, and therefore, the organization is working to intensify communication efforts by adopting and employing communication strategies and tactics in order to form its distinctive reputation (Mohammed, 2019).

Achieving a good reputation requires following or providing several basic requirements so that the institution can form this concept and spread it throughout the institution, which in turn is a sound reflection of the institution's image to its customers, meaning that there are needs and requirements that must be provided to achieve a good reputation, and the following are some of these requirements (Margash, 2018):

2.3.2 People

Peng, et al (2009) indicates the need for the institution to carry out social responsibility and society in general, by paying attention to what the relevant institutions propose, which call for the promotion of positive behaviours towards the environment, and therefore social responsibility activities are practiced by business organizations on a voluntary basis, which contributes to strengthening its relationship with investors, financiers, government agencies, customers and its employees.

2.3.3 Planet

Environmental technologies improve productivity efficiency by maintaining their inputs and reducing the cost of waste generation, and increased interest in environmental issues in strategic planning and regulation (Ruiz-Mercado, et al, 2013), including a range of initiatives that include formalization of green issues, which provide the structuring of new planning, targeting, responsibilities, measurement and evaluation procedures, including corporate commitment, system analysis, management controls and audits, and initiatives as part of Essential to a proactive environmental strategy, which the literature refers to as a source of competitive advantage for companies

The implementation of environmental initiatives at the strategic level allows forward-looking decisions to improve their performance, and companies implementing.

Initiatives are expected to efficiently address the requirements of various stakeholders (Menguc, et al, 2013), bringing vision, credibility and legitimacy through formal mechanisms used to communicate reliable information, and pave the way for improving resource productivity and benefiting from the opportunity costs of pollution, and are implemented in SMEs differently from large companies. SMEs therefore tend to rely on

business networks for the common use of their workers' expertise and financial resources for additional benefits (Lo, et. al., 2012).

Graf, et al., (2008) noted that companies can achieve a competitive advantage by developing their resources and capabilities by adopting a proactive approach to environmental protection, which means that SMEs may deploy innovative, opportunistic and proactive behaviour that will enable them to develop valuable resources and capabilities to improve the environment and competitive advantage (Aragón-Correa et al., 2008; Parker et al., 2009).

The competitive advantage of adopting environmental initiatives at the strategic level can occur in two ways, first in achieving this in a distinct form and positioning a distinct location by demonstrating systematic management of environmental issues that improve their image and competitive position by expanding their customer population to attract environmentally sensitive customers (Klewitz & Hansen, 2014), and the second from an internal perspective, where the adoption of environmental initiatives at the strategic level leads to a competitive advantage in terms of cost and low efficiency (Christman, 2000; Lo, et. al., 2012). The development of policies and procedures for such initiatives refers to the "non-wasteful" use and consumption of raw materials, energy and water. These initiatives also emphasize the tracking and monitoring of environmental efforts, which enhances awareness due to the provision of necessary information.

2.4 Related Work

Citation	Context	Description	Findings/Conclusions
Ghak & Zarrouk, 2022	UAE	The study aims to explore the difficulties that small and medium-sized	The study found that there are obstacles to obtaining financing,

		companies face in accessing finance in the United Arab Emirates	which include public financing policies in the UAE, companies' lack of creative ideas, lack of planning, and poor quality of financial reports as the most important obstacles to companies obtaining financing.
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<p>Bedoya-Dorado, et al., 2021</p>	<p>Colombia</p>	<p>The study aims to explore how missions and visions of Colombian Universities will be a guide for sustainable development goals</p>	<p>The study found mission and vision of universities are primarily aligned with the social dimension of sustainable development.</p>
<p>Tirupathi, et al, 2020</p>	<p>UAE</p>	<p>the study aims to identify the factors affects the sustained growth of SME business in the UAE.</p>	<p>the results found that UAE needs new a “Conceptual Framework” to identify factors leading to the sustained growth of SMEs in the UAE. The new framework includes redesign Business processes, strategic thinking; core competency orientation; knowledge management; sustained cost reduction, financial discipline and Entrepreneurial and Technology Orientation.</p>

Osita, et al., 2020	Nigeria	The study investigated sustainability of Small and Medium Enterprises (SMEs) in South East Nigeria.	the study found a relationship between mentoring and continuity of SMEs and the leadership style affects the business sustainability.
Kimanzi, (2020).	South Africa	The study aimed to explore the role of the financial management in adopting sustainable business practices for SMEs and the actions needed to control sustainability risks.	The results found that the financial management plays a main role in measuring sustainable practices, the finance functions affect sustainability risks management.

Kasiri, et al, 2020	America	The study aims to explore factors affects the SMEs' sustainability engagement in US compared to Europe.	Factors like managers'sense of moral, environmental awareness are critical in driving sustainability and reducing negative environmental impact, while factors like gaining a good competitive advantage, need for regulatory compliance not critical to achieving sustainability. Major barriers to achieve sustainability includes the sustainability cost and limited resource barriers in adopting sustainability and plan accordingly
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AbdulQuddus, 2019	UAE	The study aimed to investigate the impact of innovation practices in planning entrepreneurial venture on business growth and performance in UnitedArab Emirates.	Results shows a strong relationship between innovation practices inplanning and growth ofthe SME sector in the of UAE and innovation plays an important role in social and economic development in UAE.
Lee & kim, 2019	Korean	The study aims to identify factors affecting governmental support start-ups business sustainabilityand provide recommendations to improve government-supported projects effectiveness.	The study foundthatflow experience, entrepreneurial satisfaction, market orientation and networking are criticalfactors for pre-start up success.
Salas-Zapata, & Ortiz-Muñoz, 2019	Colombi a	The study aims to analyse the meanings of sustainability concept from researchers' perspective throw the most cited 82 articles cited in Scopus by identifying keywords ("barriers," "sustainability," "SME," and "SMEs").	The concept of sustainable development was not presented with the intention of understanding the sustainability of the systems The review identifies four purposes for sustainability implications: (I) sustainability as a bunch of social-ecological measures guide human activity. (ii) sustainability a dream of humanity that is acknowledged through the combination of the social and environmental targets. (iii) sustainability as an item, thing or peculiarity that occurs in certain social-ecological frameworks. (iv) sustainability as a methodology that involves the

			consolidation of social and natural factors into the investigation of a movement, cycle or human item.
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Jaramillo, et al., 2019	Colombia	The study analyses the barriers faced by small and medium enterprises (SMEs) when implementing initiatives for sustainable development includes (economics, planet and society)	The study identified 175 barriers for sustainability implementing for SMEs classified by “sector,” “sustainability tool,” and “internal/external”. The most frequently barriers were lack of resources and teamwork expertise, the high initial capital cost of implementing sustainability measures
Walsh& Cunningham ,2016	Spain	The study provides a review of business failure, to overcome the gap between the various perspectives, and provide an understanding of which future factors can be avoid.	The lack of a commonly agreed definition of failure, along with the absence of an underlying theory, has resulted in a wide range of studies on the subject.
Fatoki , 2015	South Africa	The study aimed at formal business plans implemented by new entrepreneurs during the pre-start stage	The results show that the main motive for using pre-start planning is to obtain external financing, and the obstacles to pre-start planning included lack of skills and financial restrictions.
Klewitz & Hansen 2014	German	Analyses the strategic sustainability behaviours at the product, process, and organizational level of SMEs through an interdisciplinary, systematic review in a period	The results showed that SMEs don't developed mission or a vision for suitability. The SMEs are oriented to eco-innovation rather than on innovation from a triple bottom line

		between 1987 and 2010.	perspective, SMEs are more oriented about interaction with external actors (e.g., customers, authorities, research institutes).
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Paunescu & Badea, 2014	Romania	The study aims to identify the important of social capital and its components in prestart- up planning success throw examine its roles in identification of required resources that help in achieving business vision and goals.	The study find that socialcapital plays an important role in pre- start-up planning which primary consists of knowledge, networking and relationship.
Spence, et al, 2012	London	The study aimed to assess the current situation regarding environmental sustainability and provide advice to small and medium organizations in the United Kingdom	The study found the most important environmental sustainability measures for small and medium-sized companies, including reducing identifiable costs in areas such as energy implemented in SMEs
Schulte, 2009	German	The study aims to analyse the relationship of pre-startreferring to real businessplans and performance of start-up projects throw analysing official Germanstart-up panel	The study found pre-startup planning has a verysmall impact on performance and islimited at most to the profit and loss planning depth, and the main objective for pre-start up planning was to achieve financial success. Consumption and transportation cost, reducing public resource. inputs (such as paper), and that issues such as cost analysis,waste, water,transportation,environmental protection,ISO14001 standards and the global reporting initiative(GRI),industry-specific regulations and standards, lack of strategic plans for environmental sustainability and health and safety not
Lange et al., 2007	America	The study aims to explore the impact of writing a business plan before launching on performance.	The results found that pre-start-up planningused to obtain financing and there is no difference between the performance of new businesses launched with or without written pre-business plans.

Castrogiovanni, 1996	America	The study examines the need of pre-start-up planning influences business survival and business performance.	Learning, Environmental uncertainty, Industry maturity, Founding Conditions are critical factors affects the success of start-up survival
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Gaps in the Literature

The previous literature review attempts to develop a comprehensive definition of sustainable development and identify sustainably dimensions. Many of previous articles dealt with sustainable development from the economic aspect and the other from the social and environmental aspect, and very few dealt with the three dimensions together.

The researcher also noted that there is ambiguity in researchers' efforts about the definition of sustainable development, and the organizational orientation towards sustainable development.

Literature review of SMEs focused on some issues in SMEs performance, but have not focused SMEs long run performance development.

The previous studies on SMPEs cover many issues related to resources, survival, sustainability, etc. However, there is no study yet focuses on the sustainable development with its three dimensions in SMPEs in the KSA.

The previous literature shows several factors that can lead to sustainable business growth for SMPEs in the international environment, which are not clear in the KSA, as there are various other aspects that have a great relationship to improving business performance in the KSA that are related to sustainable development. This has not been covered by previous studies.

In addition, the previous literature illustrates different viewpoint of pre-start up planning and the obstacles that limit its good implementation, although they agreed about it is important in obtaining funding.

Previous studies didn't discover the pre-start up planning, its effectiveness and components in the Saudi Arabic , studies only determined its impact on obtaining financing only.

Previous studies have linked advance planning with the financial success of companies and did not focus on their success in the social or environmental field, and this was one of the motives for conducting the current study.

CHAPTER 3

Methodology

3.1 Introduction

The study's methodology and procedures are considered a main part of any research through which the applied aspect of the study is accomplished, and through it the data required to do the statistical analysis to get the results that are interpreted in the light of the study literature relevant to the subject of the study, and to achieve the goals it seeks to achieve.

This chapter contains a detailed discussion of the methodology issues used in the study, such as the research philosophy, the scientific research method followed, the research design, defining the study population, the method for determining the type and size of the study sample, data sources and data collection methods, and developing the study tool that will test hypotheses and advance An answer to the research questions, and it will also provide a detail of the statistical methods used and the justifications for their use.

3.2 Research Philosophy

Philosophy of scientific research is the researcher's thinking system, whereby new and reliable knowledge about the object of study is obtained. In other words, it is the foundation of research, including the choice of research strategy, question formulation, data collection, processing, and analysis. The paradigm of scientific research consists of ontology, epistemological methodology and method in turn. According to (Holden & Lynch, 2004) the choice of methodology should be related to the researcher's philosophical stance and the social science phenomenon being analyzed. In the field of research, many philosophical approaches are possible; but more extreme approaches, according to the authors, may have limiting effects.

Research philosophy can be defined as the development of research assumptions, knowledge and properties (Saunders, et al., 2007). The hypothesis is seen as preliminary reasoning, but is based on the cognition and insight of the philosophical thinker, which is the product of intellectual activity. Hitchcock and Hughes (Kamal, 2019) also claim that the research is based on assumptions. This means that different researchers may have different hypotheses, where each researcher is guided by his own research methodology.

3.3 Quantitative Approach

Based on the nature of the study and the goals it seeks to achieve, the researcher has used the quantitative approach. The quantitative Approach is an approach suitable for this type of social management studies, knowing that the curricula may include the descriptive approach, the quantitative approach, and the historical approach. The descriptive curriculum was used in the early stages of the research to review the previous knowledge, while the numerical quantitative curriculum based on numerical statistics is the basis for drawing conclusions.

Quantitative research is defined as "a type of research conducted by interrogating selected individuals from the research community, naming a sample, with the intention of describing the studied phenomenon solely in terms of its nature and degree of existence, without going beyond studying relationship or causes deducing" (Creswell & Clark, 2011). It is also known as "a method of study in which information and data on a phenomena are collected with the goal of identifying the phenomenon being examined, deciding its current status, and identifying its strengths and weaknesses from in order to know the viability of this situation or the need for partial or fundamental changes" (Sekaran & Bougie, 2016). Four main types of quantitative research approaches: Descriptive, correlational, experimental and comparative (Bloomfield & Fisher, 2019)

3.4 Research Design

Research design is universal to all researches, whether qualitative or quantitative. The choice of a specific design is determined by the nature of the research, especially in terms of the research question and objectives.

3.4.1 Data Source

The research collect data from different resources to achieve the research objective and goals, these data source includes:

1. Secondary data source

The research used secondary data source to develop research theoretical framework, secondary data sources include Arab and Foreign, formal reports, literature review, related work, and websites.

2. Primary data source

The researcher collects research primary data through a questionnaire designed specifically for this purpose.

3.4.2 Research Tools

The quantitative technical questionnaire is the most widely used in many social sciences research invented by the statistical society in London in 1838 (Creswell & Clark, 2011), the questionnaire is defined as: "a tool with dimensions and items used to obtain information or opinions to which the examinee himself responds, and it is written in writing" (Bernard, 2011)

Questionnaires are inexpensive, do not require as much effort, often have standardized answers that make it easy to collect data. But Questionnaires standardized answers may frustrate users because the possible answers may not accurately represent the required responses (Creswell & Clark, 2011).

Based on the previous review, the researcher prepared a tool to study the relationship between the study variables to identify the impacts of pre-start-up planning on sustainability of small & medium-sized enterprises (SMES) in the Kingdom of Saudi Arabia (K S A) . The study's questionnaire divided for two main sections:

- i. The first section: includes general demographic data (gender, age, educational qualification, years of experience, company classification).
The second section: includes multiple paragraphs, divided into two main sections pre-startup planning and sustainable development.
The questionnaire in its final form settled on (36) paragraphs.

Table (3.7) Distribution of the items on questionnaire sections.

		N. of items
Pre-startup planning		
1	Mission	4
2	Vision	4
3	Aim	4
4	Plan	4
Sustainability		20
Total factors		36

The following are the questionnaire Items and their measurement source to suit the nature of the study.

Table (.32) Mission

Mission	M1	The company mission is written clearly and specifically.	Al-Habdan, (2021).
	M2	The company's mission highlights its competitive position.	
	M3	The company's mission is linked with its future vision.	
	M4	The company takes into consideration the reality and applicability when crafting its mission.	

Table (.33) Vision

Vision	V1	The vision is formulated according to the capabilities available in the company.	Al-Awain, (2019).
	V2	The vision is formulated in line with the company's directions.	
	V3	Vision motivates employees to improve their performance.	
	V4	The company involved the employees in formulating the vision.	

Table (.34)
Aim

Aim	A1	The company sets flexible goals to adapt to new changes	Carron, (2010)
	A2	The company takes into account the inclusiveness in setting goals	
	A3	The company adopts goals that achieve continuous development	
	A4	The company takes into account accuracy and clarity in setting goals	

Table (.35) Plan

Plan	P1	The company monitors the material capabilities when analyzing the internal and external environment	Guerra, et al., (2017)
	P2	The company participates with the employees in developing the implementation plan	
	P3	The company employs modern technologies in implementing the plan's activities	
	P4	The company sets appropriate operational plans for the objectives	

Table (.36) Sustainability

Variables			Reference
Sustainability	S1	The company works to reduce pollution by using good materials	Shreim, (2017)
	S2	The company directs human resources to ensure a sound environment management	

	S3	The company sets special programs for activities with hazardous environmental impacts	
	S4	The company takes measures to control emissions from the production process	
	S5	The company relies on a comprehensive quality policy to support environmental performance	
	S6	The company seeks to implement a system of social responsibility	
	S7	The company seeks to implement the occupational health and safety system	
	S8	The company provides occupational security requirements for its workers	
	S9	The company observes fairness in the distribution of wages	
	S10	The company develops programs to empower employees	
	S11	The company develops strategies to rehabilitate employees	
	S12	The company is always looking for the changing desires of customers	
	S13	The company seeks to meet the needs of the community	
	S14	The company observes total quality standards in its services	
	S15	The company is working on the sustainable improvement of its services	
	S16	The company relies on total quality strategies	

S17	The company is keen to rationalize energy consumption
S18	The company relies on economic models to achieve sustainability
S19	The company works to provide services at the lowest costs
S20	The company works to achieve profits by using the least resources

3.5 Research Population and Sample

Study population refers to “the total set of elements that the researcher seeks to generalize the results related to the studied problem” (Bryman, 2016).

Based on the study problem and its objectives, the target population consists of employees working at various levels and departments in small and medium-sized companies in the Kingdom of Saudi Arabia.

According to AlMujaini (2021) there is about (350,000) SMEs operating in the KSA. The study community was chosen due to its vital importance in the state's economy and the constant need for adaptation and finding modern solutions.

3.6 Determination and Selection of a Sampling Method and Size

The questionnaire sample was chosen by the quota method (Quota Sampling), which is a non-random method that depends on convenient sampling (available samples) from the groups that make up the study population.

The study population is very large compared to the research based on societies in the country. Researchers suggested using some general rules to overcome very large population.

The size of the study sample is (50) people and (36) questionnaires distributed to all members of the study sample.

3.7 Statistical analysis tools

To achieve the research goal, the researcher used quantitative data analysis methods. Researcher used the statistical package for the Social Science (SPSS) for analyzing the data. The researcher would utilize the following statistical tools:

- 1) Frequency and Descriptive analysis.

3.8 Summary

This chapter covered the methods for data collection and analysis in the study, along with justifications. The unit of analysis is employees working in SMPEs in KSA. The respondents were selected on the basis of convenient sampling, using the intercept approach. The chapter also provided detailed description of the instrument (i.e., structured questionnaire) for data collection, and the processes adopted in assessing its validity and reliability. The selection of statistical techniques, and processes adopted in conducting the analyses for the different aspects of the study.

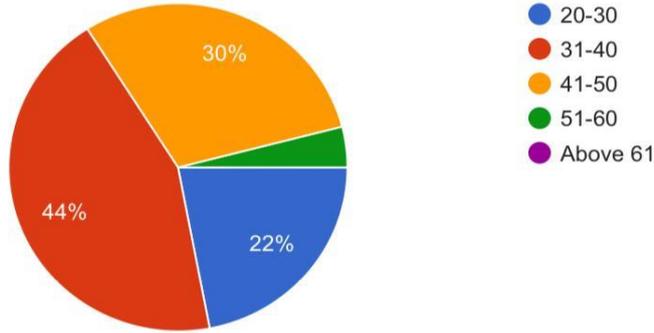
CHAPTER 4

4.1. Sample profile

Figure 4.1.1 shows the age of respondents

Age

50 responses



The figure 4.1.1 Representation by Age for the respondents

22% = respondents who are old is 20-30 years.

44% = respondents who are old is 31-40 years (this the highest percentage).

30% = respondents who are old is 41-50 years.

4% = respondents who are old is 51-60 years.

However, the respondents who are old is above 61 years are not represented.

Figure 4.1.2 shows the gender of respondents.

Gender

50 responses

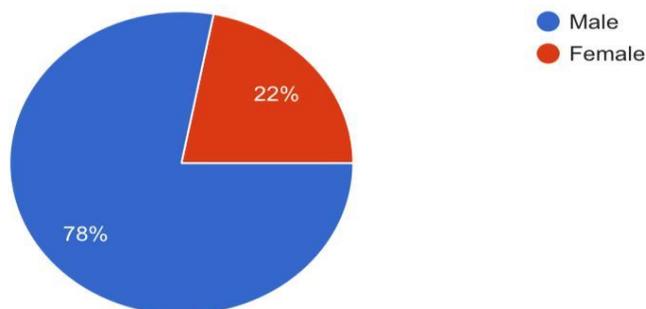


Figure 4.1.2 Representation by Gender

Who are answered the questions of the questionnaire. The represents of this study are both male and female. Therefore, the analysis shows that 78% represents males and 22% female. Gender is accurately represented in thus study.

Figure 4.1.3 shows the percentages of the company departments in the company where the respondents work.

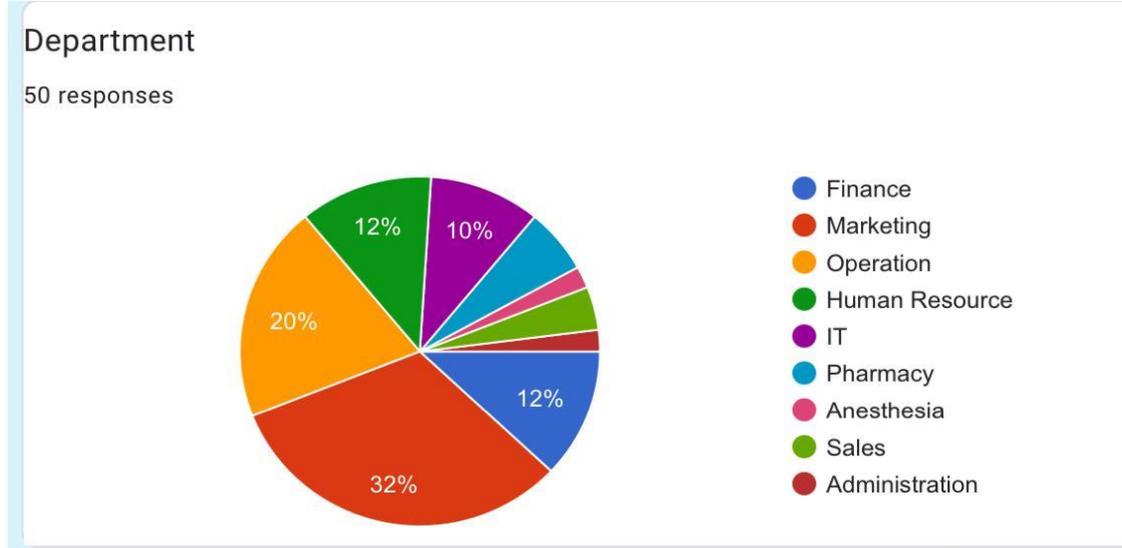


Figure 4.1.3 Representation by many departments in the company where other respondents work. The represents of departments are:

- 12% from finance management.
- 32% from marketing management.
- 20% form operation.
- 12% from human resource management.
- 10% from IT department.
- 14% represent other departments such as (Pharmacy, anesthesia, sales and administration).

Figure 4.1.4 shows the educational level of the respondents.

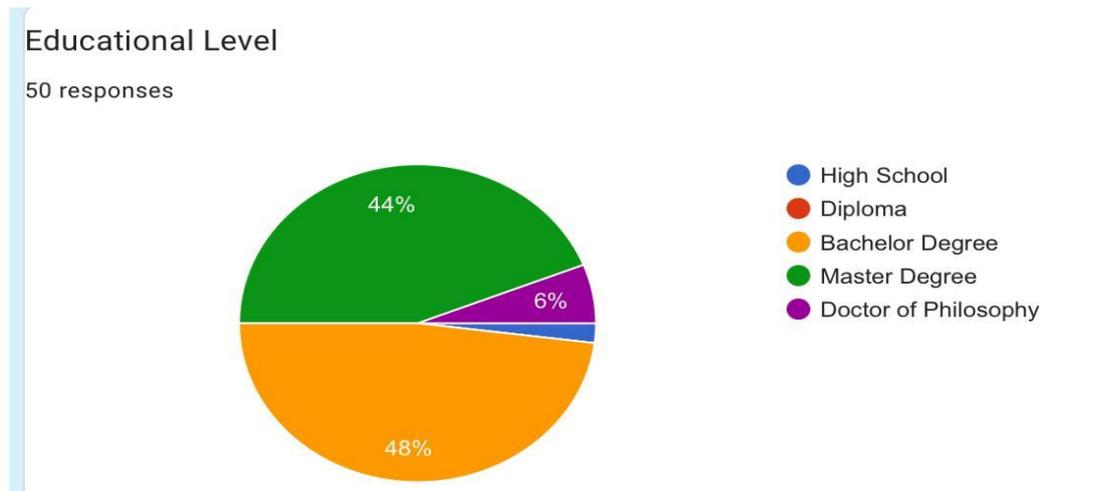


Figure 4.1.4 shows the educational level of the respondents. According to this figure, we see that many different educational levels participated to answer the questions of the questionnaire. Every educational level represents specific percentage as follow:

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- 2% = high school
- 6% = Doctor of philosophy
- 44% = master's degree
- 46% = bachelor's degree

Figure 4.1.5 shows the job level of the respondents.

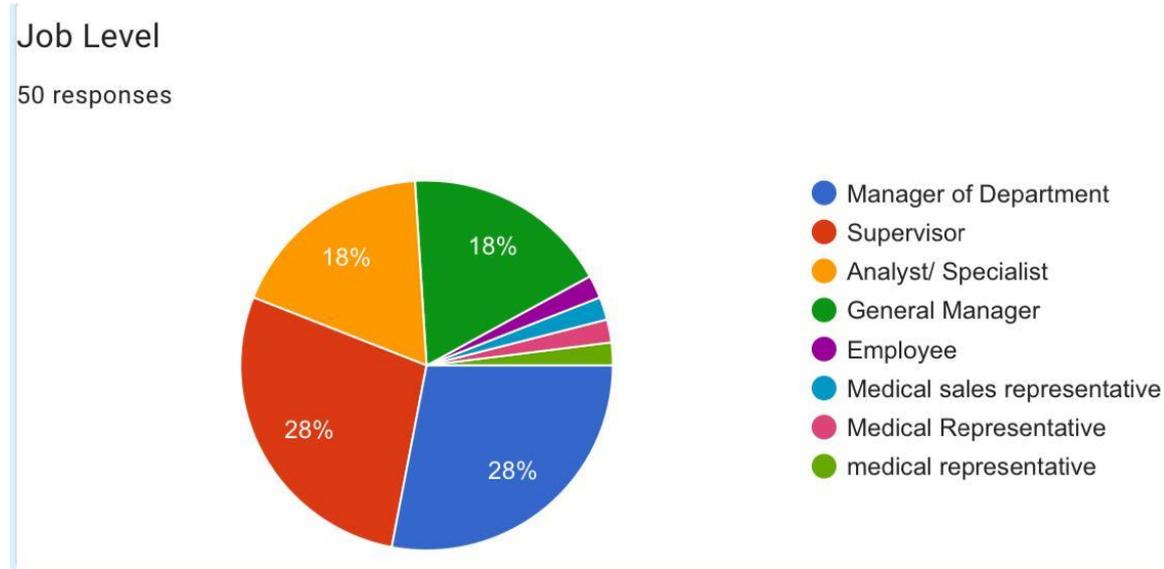


Figure 4.1.5 shows the respondents job level. According to this figure we see that there are many respondents in different job levels participated to answer this questionnaire as:

- 28% = managers of department
- 18% = general manager
- 18% = analysts/ specialists
- 28% = supervisors

Figure 4.1.6 shows the respondents work experience.

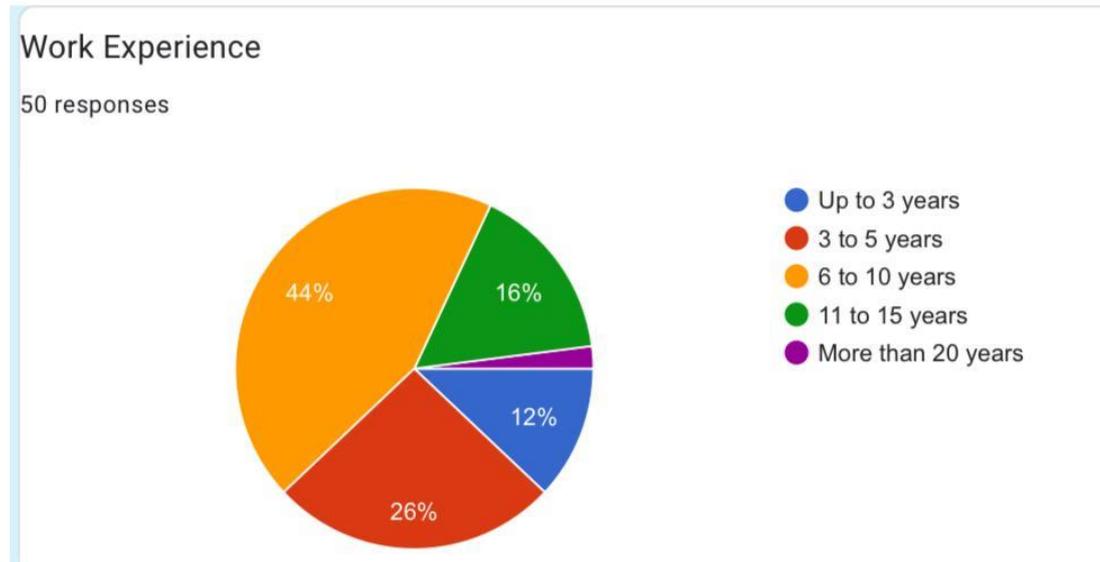


Figure 4.1.6 shows the respondents work experience. According to this figure we see that many different respondents participated to answer the questions of the questionnaire with different years of experiences. These years were:

- 12% = up to 3 years
- 16% = from 11 to 15 year
- 26% = from 3 to 5 years
- 44% = from 6 to 10 years (this highest percentage).

4.1 The descriptive analysis

4.2.1 Mission

Mission	Unacceptable	Poor	Questionable	Good	Excellent
The company mission is written clearly and specifically.		4%	54%	32%	10%
The company's mission highlights its competitive position.		16%	30%	38%	16%
The company's mission is linked with its future vision.		4%	48%	26%	22%
The company takes into consideration the reality and applicability when crafting its mission.		12%	44%	26%	18%

The above table (4.2.1) shows the results of the analysis output for the multi-item of company mission. There are four statements related to the company mission. A description of the statements and related terms is as follows:

1. The first statement is (the company's mission is clearly and specifically written); 32% show that it is written in a good way, and 10% in an excellent way, but a high percentage of the respondents (54%) believe that the company's mission is questionably written, which means that it is not clear and specific.
2. The second statement is (The company's mission highlights its competitive position. While 30% of the respondents believe that the company's mission highlights its competitive position in a questionable way, 38% of the respondents believe that the company's mission highlights its competitive position in a good way, and 16% believe it in an excellent way. This means that the company must re-evaluate its mission to be able to highlight its competitive position.
3. The third statement is (The company's mission is linked with its future vision), 48% of respondents believe that the company's mission is questionably linked with its future vision, but 26% believe it is good and 22% believe it is excellent. This means that either the company's mission is not understood by the sample members or there is ambiguity in it, and the company must either clarify its understanding to individuals or reformulate its mission.
4. The fourth statement is: "The company considers reality and applicability when crafting its mission." Of the 44 percent who think this is questionable, 26% think it is good, and 18% think it is excellent.

4.2.2 Vision

Vision	Unacceptable	Poor	Questionable	Good	Excellent
The vision is formulated according to the capabilities available in the company.		8%	52%	26%	14%
The vision is formulated in line with the company's directions.		12%	40%	32%	16%
Vision motivates employees to improve their performance.		16%	42%	30%	12%
The company involved the employees in formulating the vision.	2%	20%	32%	34%	12%

The above table (4.2.2) shows the results of the analysis output for the multiple items of company vision. There are four statements related to the company vision. A description of the statements and related terms is as follows:

1. The first statement, the vision is formulated according to the capabilities available in the company, shows that 8% and 52% of the respondents believe that it is poorly and questionably formulated, but 26% and 14% believe that it is formulated in a good and excellent way.
2. The second statement, the vision is formulated in line with the company's directions, shows that 12% and 40% believe that it is poorly and questionably formulated in line with the company's directions, but 32% and 16% show that it is well and excellently formulated.

3. The third statement (Vision motivates employees to improve their performance) shows that 30% of the respondents believe that it motivates employees to improve their performance well, and 12% believe it does so excellently, but 2%, 16%, and 42% believe that it is unacceptable, poor, and questionable.

4.2.3 Aim

Aim	Unacceptable	Poor	Questionable	Good	Excellent
The company sets flexible goals to adapt to new changes	2%	4%	46%	38%	10%
The company takes into account the inclusiveness in setting goals		14%	48%	28%	12%
The company adopts goals that achieve continuous development		6%	52%	24%	18%
The company takes into account accuracy and clarity in setting goals		12%	46%	32%	10%

The above table (4.2.3) shows the results of the analysis output for the multi-item of company aim. There are four statements related to the company aim. A description of the statements and related terms is as follows:

1. The first statement (The company sets flexible goals to adapt to new changes) shows that 38% and 10% believe that the company sets flexible goals to adapt to new changes well and excellently, but 46% believe that its goals are questionably set. 4% is poor, and 2% is unacceptable. This means that the company must set flexible goals to adapt to new changes.
2. The second statement (The company takes into account inclusiveness in setting goals) shows that 14% and 48% believe that it is poor and questionable to take into account inclusiveness in setting goals, but 28% and 12% believe that it is good and excellent. This means that the company doesn't take care to the inclusiveness when it is setting goals.
3. The third statement (The company adopts goals that achieve continuous development) shows that 6% and 52% believe the company adopts poor and questionable goals, but 24% believe that it adopts good goals, and 18% believe that it adopts excellent goals to achieve continuous development.
4. The fourth statement (The company takes accuracy and clarity into account when setting goals) shows that 12% and 46% of the respondents believe that the accuracy and clarity of the company's setting goals are poor and questionable, but 32% and 10% believe they are good and excellent.

4.2.4 Plan

Plan	Unacceptable	Poor	Questionable	Good	Excellent
The company monitors the material capabilities when analyzing the internal and external environment	2%	4%	54%	30%	10%
The company participates with the employees in developing the implementation plan	2%	26%	34%	32%	6%
The company employs modern technologies in implementing the plan's activities		18%	50%	20%	12%
The company sets appropriate operational plans for the objectives		6%	54%	28%	12%

The above table (4.2.4) shows the results of the analysis output for the multi-item company plan. There are four statements related to the company plan. A description of the statements and related terms is as follows:

1. The first statement (The company monitors the material capabilities when analyzing the internal and external environment) shows that 30% and 10% believe that 2%, 4%, and 54% believe that monitoring of material capabilities when analyzing the internal and external environment is unacceptable, poor, and questionable, but 30% believe that it is good and 10% believe that it is excellent.
2. The second statement (the company participates with the employees in developing the implementation plan) shows that 2% believe that the company doesn't participate with the employees in developing the implementation plan, which is unacceptable; 26% believe that this participation is poor; and 34% believe that it is questionable.
3. The third statement (The company employs modern technologies in implementing the plan's activities) shows that 18% believe that using or employing technologies in implementing the plan's activities is poor and 50% believe it is questionable, but 20% and 12% believe it is good and excellent.
4. The fourth statement (The company sets appropriate operational plans for the objectives) shows that 6% believe that this statement is poor and 54% believe that it is questionable, but 28% and 12% believe that there are appropriate operational plans that are set well and excellently for the company's objectives.

4.2.5 Sustainability

Sustainability	Unacceptable	Poor	Questionable	Good	Excellent
The company works to reduce pollution by using good materials		10%	50%	28%	12%



The company directs human resources to ensure a sound environment management		16%	50%	24%	10%
The company sets special programs for activities with hazardous environmental impacts	2%	14%	48%	26%	10%
The company takes measures to control emissions from the production process		8%	52%	28%	12%
The company relies on a comprehensive quality policy to support environmental performance		8%	52%	30%	10%
The company seeks to implement a system of social responsibility		8%	52%	32%	8%
The company seeks to implement the occupational health and safety system		18%	40%	34%	8%
The company provides occupational security requirements for its workers		6%	48%	36%	10%
The company observes fairness in the distribution of wages	2%	10%	58%	18%	12%
The company develops programs to empower employees	2%	8%	42%	38%	10%
The company develops strategies to rehabilitate employees	2%	8%	50%	28%	12%

The company is always looking for the changing desires of customers		12%	54%	24%	10%
The company seeks to meet the needs of the community		14%	44%	24%	18%
The company observes total quality standards in its services		8%	42%	38%	12%
The company is working on the sustainable improvement of its services		6%	50%	26%	18%
The company relies on total quality strategies		8%	44%	32%	16%
The company is keen to rationalize energy consumption		10%	48%	28%	14%
The company relies on economic models to achieve sustainability		8%	50%	26%	16%
The company works to provide services at the lowest costs	2%	8%	48%	30%	12%
The company works to achieve profits by using the least resources	2%	12%	52%	24%	10%

The above table (4.2.5) shows the results of analysis output for the multi-item of company sustainability, there are 20 statements related to the company sustainability. A description of the statements and related terms are as follows:

1. Statement (The company works to reduce pollution by using good materials) shows that 10 % believe it does not work to reduce pollution by using good materials and 50% believe that is questionable. But 28% and 12% believe it works to reduce pollution well and excellently by using good materials. This means that the company's contribution to pollution reduction is low.
2. Statement (The company directs human resources to ensure a sound environment management) shows that 16% of respondents believe that the company's directing of her human resources to ensure a sound environment management is poor, 50% believe it is questionable, 24% believe that it is good and 10% believe that it is excellent. According to the results, it means that the company's management of her human resources is not enough to ensure sound environmental management.

3. Statemen (The company sets special programs for activities with hazardous environmental impacts) shows that 2% believe that it is unacceptable, 14% are poor and 48% are questionable. But 26% believe that the company sets good programs for activities with hazardous environmental impacts and 10% believe that it is excellent once. According to the results of this statement means that the setting special programs for activities with hazardous environmental impacts is rare and may be ineffective.
4. Statemen (The company takes measures to control emissions from the production process) shows that 8% believe that the company doesn't take measures to control emissions from the production process, 52% believe that is questionable, but 28% believe that percentage of the company's taking measures to control emissions from the production process is good and 12% are excellent. According to these analyses' percentages, it is understood that the measures which are taken to control emissions from the production process are low, so this has a negative impact on society's satisfaction.
5. Statemen (The company relies on a comprehensive quality policy to support environmental performance) shows that 8% of the respondents believe that the company doesn't rely on a comprehensive quality policy to support environmental performance and 52% believe it is questionable, but 30% believe that the company's dependence on a comprehensive quality policy to support environmental performance is good and 10% believe it is excellent. According to this analysis, it comes to our mind that the company's dependence on the total quality policy is low and therefore it must rely on it more to support environmental performance.
6. Statemen (the company seeks to implement a system of social responsibility) shows that 8% of respondents believe that the company doesn't seek to implement a system of social responsibility, and 52% believe it is questionable. 32% think it is good, and 10% think it is excellent. Through the analysis, it was found that the company seeks to apply the social responsibility system relatively, and it must apply this system with high efficiency.
7. Statemen (the company seeks to implement the occupational health and safety system) show that 18% believe that the company doesn't seek to implement the occupational health and safety system, and 40% believe that it is questionable. On the other hand, 34% of respondents believe that the implementation of the Occupational Health and Safety System is good, and 8% believe it is excellent. This analysis shows that the company's endeavor to apply the occupational health and safety system is unacceptable because its percentage is weak, and therefore the company must seek to apply this system more effectively to ensure its success and so as not to suffer losses because of accidents that may occur to its employees.
8. Statemen (the company provides occupational security requirements for its workers) show that 6% believe that it provides occupational security requirements for its workers and 48% believe that it is questionable. But 36% and 10% believe that it provides occupational security requirements for its workers well and excellently. This analysis explains that it must provide its workers with excellent occupational security requirements to be sustainable.
9. Statemen (the company observes fairness in the distribution of wages) shows that 2% and 10% believe that the company doesn't observe fairness in the distribution of wages, and 58% believe it is questionable. where 18% think it is good and 12% think it is excellent. This means that the company must observe fairness in the distribution of wages by using a good system of wages.
10. Statemen (the company develops programs to empower employees) show that 2% and 8% believe it is not, and 42% believe it is questionable, but 38% believe that the company develops programs to empower employees well, and 12% think it is excellent. This means that the company must empower employees more and more to achieve sustainability and growth. It also must do more to be successful.
11. Statemen (the company develops strategies to rehabilitate employees) shows that 2% and 8% believe that the company doesn't develop strategies to rehabilitate employees, and 50% believe that it is questionable. whereas 28% think it is good and 12% think it is excellent. This means that the level of development strategies is not enough, so the company needs to develop more strategies to be able to rehabilitate employees.
12. Statemen (the company is always looking for the changing desires of customers), this shows that 12% believe that it is not looking for the changing desires of customers and 54% believe it is questionable. But 24% think it is good, and 10% think it is excellent. This explains that there are weakness points in the company regarding looking for the changing desires of customers, so it must focus on marketing efforts.
13. Statemen (the company seeks to meet the needs of the community) shows that 14% believe that the company doesn't seek to meet the needs of the community, and 44% think that it is questionable, but 24% believe that it is good, and 18% think it is excellent. This means that this point is acceptable.
14. Statemen (the company observes total quality standards in its services) shows that 8% believe that the company doesn't observe total quality standards in its services and 42% believe that it is questionable, but 38% think it is good and 12% think it is excellent. This means that the company observes total quality standards in its services.
15. Statements (The company is working on the sustainable improvement of its services) show that 8% believe that it is not and 42% believe that it is questionable, but 38% think that the company is working on the sustainable improvement of its services

- well and 12% think it is excellent. According to this analysis, it is understood that the company is working on the sustainable improvement of its services in a good way. So, this helps the company be sustainable.
16. Statemen (the company relies on total quality strategies) shows that 8% believe that the company doesn't rely on total quality strategies and 44% believe that it is questionable, but 32% think it is good and 16% think it is excellent. According to these analyses, the company relies on total quality management strategies well, but it must always do its best because these strategies are important to the continuous operation of any organization.
 17. Statemen (the company is keen to rationalize energy consumption) show that 10% of the respondents believe that it is poor and 48% believe that it is questionable, while on the other hand, 28% think it is good and 14% think it is excellent. According to these analyses, the company must develop good plans or strategies to rationalize energy consumption more and more.
 18. Statemen (the company relies on economic models to achieve sustainability) show that 8% believe that it is poor and 50% believe that it is questionable, but 26% think it is good and 16% think it is excellent. Therefore, the company must rely on economic efficiency models to achieve sustainability.
 19. Statemen (the company works to provide services at the lowest costs) shows that 2% and 8% believe that it does not work to provide services at the lowest costs, 48% believe it is questionable, but 30% think it is good, and 12% think it is good. According to these analyses, the company must work hard to provide services at the lowest costs to be sustainable.
 20. Statements (The Company works to achieve profits by using the least resources) show that 2% and 12% of the respondents believe that it does not work to achieve profits by using the least resources, and 52% believe that it is questionable. On the other hand, 24% think it is good, and 10% think it is excellent. According to these analyses, the company must set good plans to achieve profits by using the fewest resources; this will be efficient if it looks for the resources that provide the company with a high profit.

5. Recommendations:

There is variety of respondents in terms of age, gender, job position and years of experience, among other variations. This gives credibility and deeper insight to the recommendations of the study.

Based on the analysis of the primary data for the research as represented in the survey questionnaire, a number of recommendations can be drawn in line with the objectives and scope of the study.

To start with, the mission of the company is recommended to be re-written clearly and in a specific manner to allow the employees adopt it. Moreover, the mission needs to be revised to reflect the competitive position of the company. While on the subject, it is also recommended that the mission be linked to the future vision of the company. In other words, the vision shows us where we want to be and the mission shows us how we will get there. To recap, it is recommended to rewrite the mission clearly and link it to the future of the company.

A second recommendation for this study is related to the vision of the company. Similar to the mission, it is recommended to reformulate the vision of the company to the available capabilities and meet company's direction. Relating to the vision also, it is recommended to shape it in a way that motivates the employees to improve their performance. The best way to do so is recommended to be allowing the employees be involved in formulating the vision.

There is also a recommendation that is related to the corporate strategic pillars of the company. The company is recommended to set flexible goals to adapt to new changes and to take into account the inclusiveness in setting goals. It is also recommended that the company adopts goals that achieve continuous development, taking into consideration the accuracy and clarity in setting company goals.

In addition, as planning is an important step for the sustainability of the company, it is recommended that employees be involved in developing and implementing the plan phase. The use of modern technology is recommended in this step as well.

It is also recommended that the company increases its contribution to pollution reduction in order to support sustainability.

Regarding regulations and human resources, the company is recommended to set regulations that ensure sound environmental management is implemented on its human resources.

The company is also recommended to take stronger measures to control emissions from the production process in order to enhance sustainability and have a positive impact on the society.

In view of the importance of the quality policy in maintaining sustainability, it is recommended that the company relies more on the quality policy in order to support the environmental performance.

There is no doubt that social responsibility is an integral part of today's SMEs efforts to sustainability. Therefore, it is recommended that the company apply social responsibility with higher efficiency.

The company is recommended to establish an effective occupational security policy to protect its human resources and be sustainable.

It is recommended that the company adopts a fair distribution system of wages among the employees as well as empower employees more to achieve sustainability and growth. On the same level, the company is recommended to develop more strategies that rehabilitate the employees.

In addition to the employees, the company is recommended to pay attention to customers and their different requirements through sound marketing campaigns.

Regarding quality management strategies, the company is recommended to always keep relying on total quality management strategies because these strategies are important to the sustainable operation of any organization.

The company is recommended to develop effective strategies to rationalize energy consumption and rely on economic efficiency models to achieve sustainability.

Finally, the company is recommended to provide services at the lowest costs to be sustainable as well as to optimize resources by focusing on those that provide the company with a high profit.

6. Reference

ADD THE REFERENCE AFTER FINAL UPDATE