

IN SEARCH OF SUSTAINABILITY IN STRATEGIC PLANNING OF SMES: A SYSTEMATIC REVIEW OF LITERATURE

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ABSTRACT

Strategic Planning (SP) is meant to establish the long-term direction of organizations. On the other hand, sustainability is simply a business approach that creates long-term value by considering how a given organization operates in the ecological, social and economic environment. Sustainability is built on the assumption that developing such strategies fosters company longevity. Although the mutually inclusive nature of sustainability and SP is often argued, the congruence of these two concepts seemed overlooked in the context of SMEs. It has led strategies and sustainability attempts of SMEs to be practiced apart, resulting in losing the potential complementary effect of one-on-other. Thus, the present review aimed to gather empirical evidence to witness the mutually exclusive/ inclusive nature of the SP and sustainability practices of SMEs and propose possible merging options and future research directions. The study specifically looked at how sustainability is encompassed in the SP of SMEs, the main arguments for incorporating sustainability in SP, and the movements in research and practice towards a cohesive congruence of two constructs. A systematic desk review of published literature was explored to reach the research objectives. The review included peer-reviewed scientific articles published in leading journals (from 2000 to 2020) indexed in four E-databases. Descriptive analysis of the reviewed articles was performed with the aid of summarized notes of each article in the light of research

questions where key terms, main arguments, and research and practical gaps were detected in the realm of SP and sustainability of SMEs. Scanning of inclusion arguments showed no systemic approach for establishing the merge between the investigated variables. Thus, future study movements in this field need to generate systematic approaches to integrate both conceptions optimally. Moreover, a lack of studies was spotted aiding in establishing the rationale for a merger between sustainability and SP. However, an upward trend is noted concerning the number of studies focusing on these two aspects of SMEs. The poor empirical representation of integration between two concepts suggests performing deeper analyses and proposing rigid frameworks that well-justify the inclusion of sustainability elements in the SP of SMEs.

Keywords: *Review; Small and Medium Enterprises (SMEs); Strategic Planning Sustainability.*

1. Introduction

Strategic Planning (SP) usually denotes developing strategies that might contribute to the performance that target the competitive advantages (Kraus et al., 2006). The dynamism and competitiveness of the contemporary business environment have thrived the relevance and importance of SP more than ever. It is regarded as the primary driver of profit maximization (Donkor et al., 2018). Bryson (2011) described SP as a guide to attaining the business vision. Within a given context, it stipulates the procedural steps and programmes that a particular organization wishes to pursue to push the organization from “where it is” to “where it wants to be” at a specific time. Thus, SP usually encounters a long-time horizon. Eventually, it becomes a formal process that is well-equipped with planning instruments, tools, and control plans. SP has many advantages for organizations that are performance-critical. Specifically, it generates relevant information, allows better understanding of the business environment, mitigates the business uncertainty (Hodgetts & Kuratko, 2001), and offers clear focus and direction for functional level plans.

Similarly, as the expectations on corporate responsibility increase and as transparency becomes more prevalent along with the wave of the knowledge economy, organizations increasingly recognize the need to act on sustainability (Gilek et al., 2021). Likewise, sustainable business performance is becoming more critical for enterprises of all scales. The sustainable approach for business emphasizes

creating long-term value, considering how a given organization operates in the ecological, social, and economic environment. It is expected that the development of sustainable business strategies fosters organizational longevity.

Organizational sustainability is vested in its stakes as there is no "one right solution" for sustainability. Therefore, enhancing sustainable practices of organizations should derive from the organization's strategic focus (Gilek et al., 2021). Sustainability and SP must be mutually inclusive (Karami et al., 2006). Management must ensure that the organization's strategy and sustainability efforts are linked clearly (Missimer & Broman, 2016). The organization's sustainability agenda should be at the core of the organizational ecosystem through which the SP is executed. Many sustainability efforts become fragile and misguided, resulting in lower commitment and prioritization due to their divergence from the organizational strategy (Missimer et al., 2010). Thus, the sustainability road maps must emerge from and represent well in the organization's strategic plan.

Large organizations, to a greater extent, endeavour or at least struggle to uphold this tie-up (BCG, 2016). Nevertheless, Small and Medium Enterprises (SMEs), regardless of the complementary effect of the link between SP and sustainability, were reported to show less evidence for reaping the benefits of the said reciprocity (Wang et al., 2007). This can be attributed to many reasons, among which poor practice of SP is at the top (Aragon-Correa et al., 2008; Motwani et al., 2002). Nevertheless, for SMEs, too, it has been perceived as obligatory to work for sustainability due to the more extensive representation of SMEs in national economies.

To a reasonable level, previous work has engaged with both concepts from various perspectives. For instance, many scholars empirically tested SP's relevance to SMEs' business performance (Kraus et al., 2006; Donker et al., 2018; Brahmana et al., 2013). Similarly, sustainability practices of SMEs have also been addressed from diverse frontiers. Among them are the influence of technological innovation (Wanniarachchi et al., 2020), community development (Simpson, 2001), policy performance (Werner & Lim, 2017), financial performance (Vyas & Jain, 2020), corporate social responsibility (Ahmad et al., 2020), digitalization (Brenner & Hartl, 2021), lean practices (Winroth et al., 2016), and supply chain integration (Afum et al., 2020). Nevertheless, the existing body of knowledge fails to offer a sound understanding of the congruence between SP and sustainability (Missimer & Broman,

2016; Missimer et al., 2010; Raul et al., 2010; Jyin et al., 2021). The available partisan efforts to understand the path toward SME development are in the form of a unilateral approach of either SP or sustainability (Missimer & Broman, 2016). This lack of connection and the solid scholarly focus on SMEs' strategic and sustainable goals jeopardize the ability to link the long-term direction of SMEs with their economic, social, and ecological wellbeing and overall business performances (Missimer & Broman, 2016; Gilek et al., 2021). Further, the absence of congruence between two concepts leads to a fragmented future direction of the organization, which should ideally complement each other to form a solid future organizational direction. Clear conceptual directions to establish a healthy and mutually beneficial merge between SP and sustainability are thus in high demand, given rising attention to sustainable business performance (Gilek et al., 2021).

To the authors' knowledge, no comprehensive analysis has been carried out of the links established between SP and the sustainability goals of the SMEs in the academic literature (Missimer & Broman, 2016; Gilek et al., 2021). Motivated by the growing attention and practical relevance of the merger between sustainability and SP processes of an organization, particularly in the SMEs context, the current work performed a systematic review of peer-reviewed journal articles on the SP of SMEs to examine more closely how the sustainability has been conceptualized by the researchers within the SMEs' practice of SP. This review is expected to deliver insights into how the convergence between SP and sustainability is addressed in the SME context, identify the potential research gaps in the discipline, and suggest how a proper match between two perspectives can be harmonious across organizational stakes.

The preliminary literature analysis investigation showed that sustainability in the process of SP is not well recognized (Lee, 2021; Hill et al., 2014). More specifically, it is defined inconsistently or not (Gonzalez Macias et al., 2015; Winroth et al., 2016). Further, rarely are the two concepts incorporated to craft the organization's long-term direction (Hussain & Jahanzaib, 2018). Such incorporations, too, are hardly rationalized in micro and macro-level demands (Winroth et al., 2016; Fung et al., 2020). Based on the identified gap of knowledge in terms of recognizing the sustainability in SP, the present study explored;

1. How is sustainability described within the strategic planning of SMEs - What are the key terms? What are the main arguments made for incorporating

sustainability in strategic planning?

Incorporating sustainability aspects in SP is desirable by any organization (Hussain & Jahanzaib, 2018). However, SMEs enjoy diverse organizational, structural, and market profiles. Hence, the argument for incorporating a sustainability focus in SP might vary from one to another (Hooi et al., 2016). Thus, any attempt to incorporate both themes should be supported by sound argument as both approaches are long-term oriented and relatively capital-intensive. Thus, they significantly affect corporate finance (Gustafsson et al., 2019). Nevertheless, due to unseen reasons, scanning of the literature showed that no sound arguments for incorporating SP and sustainability are provided in the instances where they are merged to form long-term targets of the SMEs (Windolph & Schaltegger, 2014; O'Regan & Ghobadlan, 2002; Oxborrow & Brindley, 2013). To address the said gap in the literature, the authors next focus the review on answering;

2. What are the main arguments made for incorporating sustainability in strategic planning?

While the existing body of knowledge primarily addresses the necessity to incorporate both themes to better detect the organization's long-term direction, particularly for SMEs whose long-term survival has been consistently at risk, a considerable amount of work remains untouched (Zhang & Morrison, 2007). A compressive understanding of generating strategic planning with adequate focus on the sustainability of the business thus needed to be supported by more studies on this concern. Authors are then interested in diagnosing the movements in research and practice in SP to offer suggestions for future studies.

3. What movements in research and practice are proposed to achieve a better tie-up between strategic planning and sustainability in SMEs?

The first question inquires about the conceptual basis of the sustainability adopted by the scholars in the arena. Next, the second question would investigate the SMEs' rationale for merging SP and sustainability. At the same time, the third question would propose avenues for future academic work in the field and the implications for practitioners to reap the maximum benefits from such integration.

The structuring of the paper is arranged in a way that first describes the methods adopted for reviewing the literature. Next, under the title of the findings of the study, critical bibliographical results are presented. Then the systematic review results are analyzed and discussed based on the research questions. Insights, directions for future

studies, and practical implications are included at the end as the study's recommendations.

2. Methods

The five-step systematic review process suggested by Denyer and Tranfield (2009) comprised five steps, namely, 1). Question formulation, 2). Locating studies, 3). Study selection and evaluation, 4). Analysis and synthesis, and 5). Reporting and using the results were adopted by the present study.

Question formulation was achieved during the preliminary scanning of the published literature. Accordingly, three main research questions were identified and presented in the introduction section of this paper. Four main e-databases are identified as the sources for locating the studies, considering the number of SME titles indexed in each database. They are JSTOR, EBSCO, Taylor & Francis, and Emerald. Having identified four source locations for selecting studies are expected to access broader coverage of articles (Virgo, 1971) from both managerial and developmental perspectives. Next, the selection and evaluation of studies are achieved by deploying several inclusive and exclusive criteria. First, the review was limited to peer-reviewed scientific journal articles only, where books and other forms of grey literature were omitted to maintain the homogeneity of the scholarly weight of the selected publications (Rochitte & Mesquita, 2018). Next, non-English articles were excluded. The articles from 2000 to 2020 were filtered to maintain a manageable number of studies (Virgo, 1971). Next, the inclusive criteria were set based on many search terms such as sustainability, strategic planning, SMEs, and Small and medium-sized enterprises, and optionally the synonymous of those terms along with the appropriate Boolean operators. The first round of the search looked for the search strings in the title, while the second round was performed in abstracts. Accordingly, each search string generated some hits in each database, as presented in Table 1.

Table 1 : Number of hits for each search string in different databases

Search Round	Date	Search String	Database	Hits
#1	5 th May 2021	("strategic planning" AND "sustainability" AND "SMEs*")	JSTOR	-
			EBSCO	-
			Taylor & Francis	-
			Emerald	-
	5 th May 2021	("strategic planning" OR "sustainability" OR "SMEs*")	JSTOR	5898
			EBSCO	6349
			Taylor & Francis	2358
			Emerald	17000 +
	5 th May 2021	("strategic planning" AND "sustainability")	JSTOR	-
			EBSCO	05
			Taylor & Francis	57
			Emerald	02
	5 th May 2021	("strategic planning" AND "SMEs*")	JSTOR	01
			EBSCO	04
			Taylor & Francis	06
			Emerald	04
	5 th May 2021	("sustainability" AND "SMEs*")	JSTOR	01
			EBSCO	04
			Taylor & Francis	33
			Emerald	14
#2	16 th June 2021	("strategic planning" AND "sustainability" AND "SMEs*")	JSTOR	-
			EBSCO	02
			Taylor & Francis	-

Source: Developed by the authors

As per table no 1, surprisingly, no database contains articles with all three keywords in their titles, which proves the lack of studies addressing both SP and sustainability in the SMEs context. In contrast, 31 605 titles in which either of three key terms appeared. That again shows us the prevalence of partitioned focus on SP and sustainability in the existing academic body of knowledge. Similarly, the keyword search based on the abstract also resulted in numbers in identical patterns. There were 39 076 articles, of which the abstract with either three keywords. However, only three studies contained abstracts with all three keywords. Authors agreed that the principal focus of the articles should primarily govern the selection of studies. For the present study, it is regarded as “strategic planning” once its mission-critical nature over sustainability is considered. Hence, the relevance criterion was set in a way that the final review included only the search results of search strings, namely, (“strategic planning” AND “sustainability” AND “SMEs*”), (“strategic planning” AND “sustainability”), (“strategic planning” AND “SMEs*”), and (“sustainability” AND “SMEs*”) in both rounds of searches. The search results of the search string (“strategic planning” OR “sustainability” OR “SMEs*”) in either round were excluded from the analysis due to the mismatch between research questions and the principal focus of these articles. Resultantly, 745 articles (including the duplicates) were included in the initial screening, which the authors regarded as a sufficient volume to represent the work of decades in the area of sustainable development, which was subsequently saved into the Zotero reference managing tool.

As a result of merging duplicate items, the total count of articles was scaled down to 602. All the articles were then checked for their conformity with the selection criteria by scanning their title and abstract. This initial scanning aided in filtering among the most relevant studies having a perfect match with the relevant criteria as stipulated by the study's research questions. Specifically, the screening was performed by checking the relevance of each abstract based on the criteria: a). The explicit expression of/inclusion of SP of SMEs or b). The explicit expression of/ inclusion of sustainability of SMEs or c). The explicit expression of/inclusion of both SP and sustainability of SMEs. The articles that did not meet the earlier criteria were removed from the collection. Surprisingly, the authors found a more significant number of irrelevant articles that are not confined to the relevance criteria. This resulted in 180 articles which were then passed to the analysis phase.

Descriptive analysis of the reviewed articles was performed with CSV notes extracted from the final list of articles. They include the year of publication, journal

titles, authorship form, and country. The summarizing notes of each article were analyzed in the light of research questions where key terms, main arguments, and research and practical gaps were detected in the realm of strategic planning and sustainability of SMEs. These findings are reported in the discussion section of this article.

3. Findings

3.1 Bibliographic results – Year of Publication

The review included two decades of articles from 2000 to 2020. The distribution of the articles within the time range shows steady growth in the number of articles in the discipline, which clearly shows the growing attention and interest of academicians and practitioners in the field. Figure no 1 shows the distribution of articles' year of publication along with the specified time duration.

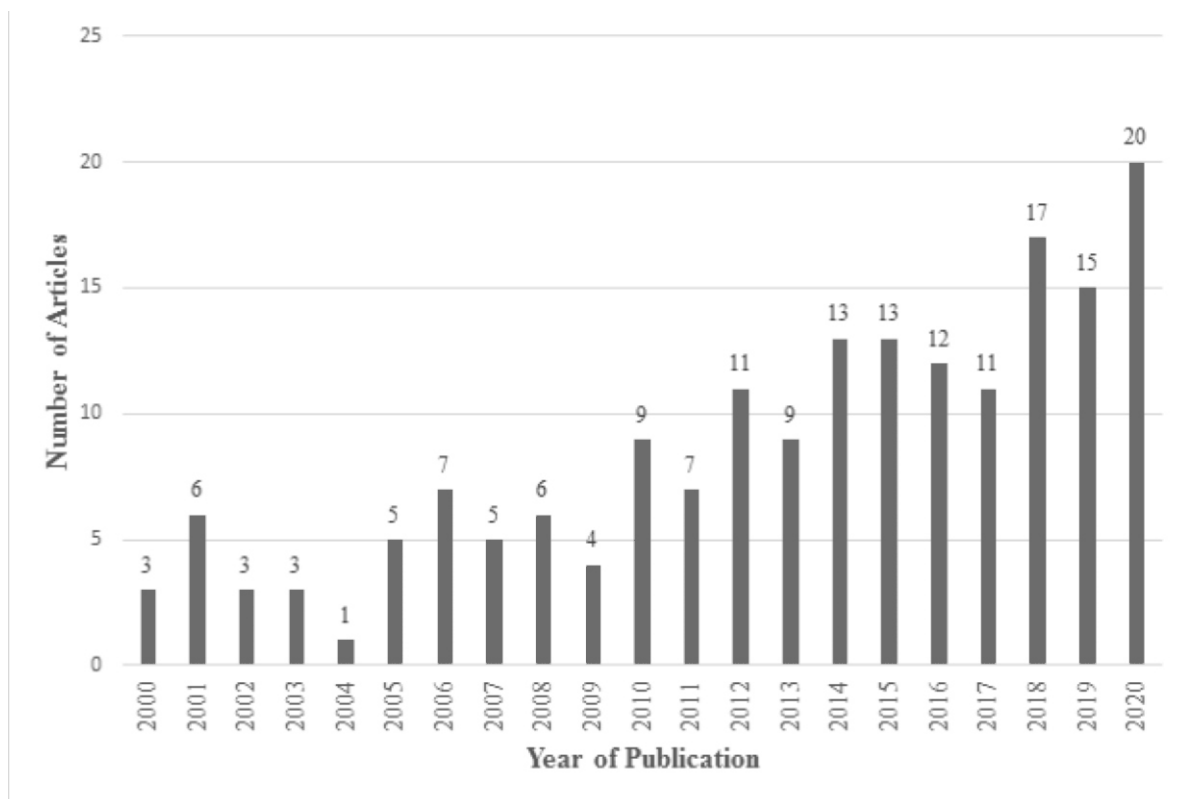


Figure No 1. Distribution of articles' year of publication from 2000-2020

Source: Developed by the authors

3.2 Bibliographic results - Journals

A total of 180 articles related to the SP and sustainability of the SMEs are identified among 119 different journals. They cover a broader range that spans from social science to pure sciences. They included journal titles from diverse disciplines such as Management, Financing, Production, Engineering, Social sustainability, Entrepreneurship, Geography, Planning, Food science, Environment management, Ecology, Tourism, Business strategy, Development, and Human Resource Management. The list of top 20 journal titles of selected articles is presented in table no 2.

Table 2 : Top 20 Publication locations of articles - Journal titles

#	Title of the Journal	Count
1	Journal of Small Business and Enterprise Development	11
2	Industrial Management & Data Systems	6
3	Management Decision	5
4	Journal of Manufacturing Technology Management	5
5	International Journal of Entrepreneurial Behavior & Research	4
6	European Planning Studies	4
7	Social Responsibility Journal	3
8	Management Research Review	3
9	Journal of Sustainable Tourism	3
10	Journal of Environmental Planning and Management	3
11	British Food Journal	3
12	Benchmarking: An International Journal	3
13	World Journal of Entrepreneurship, Management and Sustainable Development	2
14	Urban Research & Practice	2
15	The Town Planning Review	2
16	The Journal of Corporate Citizenship	2
17	Sustainability Accounting, Management and Policy Journal	2
18	Planning Practice & Research	2
19	Journal of Management Development	2
20	Journal of Environmental Assessment Policy and Management	2

Source: Developed by the authors

The model journal was “Journal of Small Business and Enterprise Development”, where there were eleven reviewed articles published in it. The relevance criteria have included a more significant number of studies from journals with a SME' focus. However, many journals represented only one (49%) or two (21%) reviewed articles. However, the collection contained a fair representation of interdisciplinary, sectoral, and regional specialized journals with high impact factors (International Journal of Sustainable Development & World Ecology, Strategic Studies Quarterly, Journal of Small Business and Enterprise Development, and Academy of Management Learning & Education).

3.3 Bibliographic results – Form of Authorship

The majority of articles were multi-authored articles (83%), while the single-author article count was found to be less than 17%. Whether single or multi-authored articles, the primary author of more than 92% of articles was an academician. Only 8% and 4% of single and multiple-authored articles were led by practitioners, respectively (Table 3).

Table 3 : Authorship of articles

Authorship	Number of articles	Percentage	Primary Author (%)	
			Academician	Practitioners
Single	31	17%	92%	08%
Multiple	149	83%	96%	04%
Total	180	100%	-	-

Source: Developed by the authors

This evidenced the growing interest of the academicians to form a sound theoretical base of the congruent approach between strategic planning and sustainability in the context of SMEs.

3.4 Bibliographic results – Country of Articles

A total of 18 articles were based on 51 countries. More excellent representation of Western countries was noted, while a lack of studies in Latin American, Asian (except India), and Eastern countries was identified. Cross-country studies were not included in the sample articles other than the three studies based on the European Union. Table

4. lists the top 20 countries out of 51 countries that were represented in the reviewed sample of articles.

Table 4 : Country of articles

Country	No. of Articles
UK	27
Australia	14
India	12
USA	10
Italy	9
Spain	8
Germany	7
Sweden	6
Canada	6
Malaysia	4
China	4
Pakistan	4
South Africa	4
Thailand	3
European Union	3
New Zealand	2
Botswana	2
Turkey	2
Korea	2
Greek	2

Source: Developed by the authors

Most articles were based in the United Kingdom (27), while the number of Australian and Indian studies included in the sample were 14 and 12, respectively. The greater representation in the number of articles is counted as an indication of the sizeable application of the collaborative approach towards SP and sustainability within the locality.

The present review aimed at primarily revealing how sustainability is described within the SP of SMEs, the main arguments made for incorporating sustainability in SP, and the movements in research and practice are proposed to achieve a better tie-up between SP and sustainability in SMEs. The next section of the paper addresses which the reviewed articles support in realizing the study's aims.

4. Discussion

4.1 Key terms used for describing sustainability within the Strategic Planning of SMEs

The present review aimed at primarily revealing how sustainability is described within the SP of SMEs, the main arguments made for incorporating sustainability in SP, and the movements in research and practice are proposed to achieve a better tie-up between SP and sustainability in SMEs. The next section of the paper addresses which the reviewed articles support in realizing the study's aims.

All the reviewed articles have explicitly used the term “sustainability” with or without a specific application (Hussain & Jahanzaib, 2018). For instance, while all articles within the cause of SP have identified the notation of sustainability, 31% of the articles have specified the sustainability element they have focused on. As such, terms such as sustainable decision making, organizational sustainability, ecological sustainability, sustainability reporting, sustainability innovations, sustainability-related initiatives, social sustainability, environmental sustainability, sustainability factors, sustainable performance, sustainability indicators, and corporate sustainability were frequently used by the authors as the sustainability elements in the SP (Hooi et al., 2016; Gustafsson et al., 2019; Windolph & Schaltegger, 2014). In addition, terms such as sustainable leadership, financial sustainability, sustainable entrepreneurial practices, sustainability assessment, sustainability management, sustainable strategies, sustainable growth, sustainability-oriented innovations, and sustainability framework were adopted to denote the sustainability focus of SMEs irregularly (O'Regan & Ghobadlan, 2002; Oxborrow & Brindley, 2013). Prevalence

of multiple terms with significant variance among them to describe a single term, i.e., "sustainability", is regarded as an indication of inadequate conceptualization of it in the body of strategic planning of SMEs (Missimer & Broman, 2016; Missimer et al., 2010). Furthermore, it evidenced the infancy of the integration between these two concepts since the frequently focused areas denoted mostly the additional elements of sustainability rather than the core strategic level integration of the concept in the SP (Raul et al., 2010; Jyin et al., 2021). Hence, the researchers see this as a potential research area where significant contributions can be delivered.

Even though all the reviewed articles explicitly addressed sustainability, only very few (27%) of them have provided a clear definition of them. Among this category, too, the majority of articles (94%) have interpreted sustainability in the light of triple bottom lines (Lee, 2021; Hill et al., 2014; Mumoz, 2017; Lee et al., 2009; Corsini & Moultrie, 2021; Langwell & Heaton, 2016; Barron & Chou, 2017; Battisti & Deakins, 2013; Burawat, 2019; Brenner, 2021; Hooi et al., 2016; Meflinda et al., 2018; Gonzalez Macias et al., 2015; Winroth et al., 2016; Fung et al., 2020; Hussain & Jahanzaib, 2018). In particular, Fung et al. (2020) viewed Elkington's (1998) TBL framework as a comprehensive framework for analyzing sustainability. They stated that,

“With reference to the TBL framework, companies can set up sustainable goals and the corresponding measures to develop the global economy, to support the social welfare, and to protect the global environment”.

(Alhaddi (2015) as cited by Fung et al. (2020, p.885))

While adopting the TBL for conceptualization, many have defined the sustainability explicitly based on the World Commission on Environment and Development (WCED) definition, in which the sustainability was defined as “Sustainable development means meeting the needs of the present without compromising the ability of future generations to meet their own needs” (WCED, 1987). The WCED definition encompasses social fairness, environmental responsibility, and financial viability. Correspondingly, the TBL framework suggests 3Ps of sustainability. Thus, the nature of the general understanding of sustainability is shaped in which the three pillars: profit (economic), people (social) and planet (environment), are identified as critical drives of it that are needed to be balanced against each other. In addition, very few authors have interpreted sustainability in alternative approaches (Ribalaygua &

Erez-Del_Cano, 2019; Schonborn et al., 2019; Arena & Azzone, 2012; Darcy et al., 2013; Urban & Naidoo, 2012; Michalec et al., 2018; Clarke-Sather et al., 2011; O'Regan & Ghobadian, 2002; Ahmad et al., (2020). For instance, Arena & Azzone (2012), while proposing an operational framework for sustainability reporting of SMEs, have adopted the Global Reporting Initiative, 2006 as the framework for voluntary reporting of sustainability performance. They cited that,

“The best-known framework for voluntary reporting of sustainability performance is Global Reporting Initiative (GRI, 2006), that can be considered the most influential standard at international level. GRI has devoted large efforts to mainstream environmental and social reporting and, at present, about 1,400 companies all over the world report according to its guidelines”.

(Arena & Azzone, 2012, p.671)

The review outcome confirmed the TBL's validity and greater acceptance as a comprehensive framework for analyzing the sustainable flavour of the strategic planning of SMEs, thus confirming the application of the same for bridging sustainability and strategic planning. However, it is also felt that the customization of the TBL framework (i.e., sustainable indicators) in the SME sector might be worthwhile accounting for the differences between large firms and SMEs (Vossen, 1998).

Next, the main arguments for incorporating sustainability in SP were scanned from the sample articles.

4.2 Main arguments made for incorporating sustainability in strategic planning

SP gets ready for the long-term performance targets of an establishment. Similarly, sustainability is regarded as the ability of a firm to maintain the desired level of performance in the long run. Therein, both concepts share a clear line of focus in terms of organizational performance (Donker et al., 2018; Gilek et al., 2021). Hence, rationally, both concepts must be taken together at the planning, implementation and control levels (Missimer & Broman, 2016). The present study's authors looked at to which extent the reviewed articles have realized and encompassed this argument in their work.

Nevertheless, both terms were widely appearing in the content of reviewed articles. Surprisingly, only very few articles have explicitly addressed any sound basis

for including sustainability in the strategic planning of SMEs. Specifically, 31 articles out of 180 (17%) satisfactorily inscribe this connection. Nevertheless, the majority does not.

Among the key arguments for including sustainability in SP by the SMEs, the arguments based on high involvement of owners in business decision making (Majukwa et al., 2019), having maintain the talent pool & employee behaviors (Darcy et al., 2013), the impact that the SMEs are having over the environment & the society (Louvks et al., 2010), synergetic effect of sustainability and profitability (Arena & Azzone, 2012), recognition of sustainability reporting as the only mean of communicating suitability strategy (Arena & Azzone, 2012), increased severity of social and environmental threats (Louvks et al., 2010), viewing sustainability as a corporate social responsibility (O'Regan & Ghobadlan, 2002), demand by the SP for more rigid business structures and more resources to devote for developing new business strategies (Klewitz, 2017), need to have sustainability-oriented innovations to avoid risk and achieve competitive advantages, (Klewitz, 2017), need to adopt eco-advantage (Oxborrow & Brindley, 2013), HR managers' role in helping SMEs to become more sustainable (Langwell & Heaton, 2016), and requirement to have sustainability management tools to implement sustainability vision and strategies (Windolph & Schaltegger, 2014) were sought after by several authors. A greater variety of arguments are noted except for the few common arguments.

In the light of General Systems Theory (GST), Majukwa et al. (2019) argued that the high involvement of SME owners in the decision-making process is a decisive factor in the sustainable development of SMEs. They cited it as,

“Owners of small- and medium-sized enterprises (SMEs) play an important role in the sustainable development of emerging economies (Wang, 2016). The owners of most SMEs control and manage the day-to-day operations of the business.”

(Majukwa et al., 2019, p. 149)

The dominant role played by the owners in the general day-to-day decision-making process has been viewed as a decisive intervention by the owners of SMEs, which is believed to be having a long-lasting effect on long-term planning and, eventually, on the sustainable development of the SMEs. They further added,

“Some business decisions that owners of SMEs make may affect the potential growth of the business and lead to failure (Efferin & Hartono, 2015). The owners of SMEs face many challenges to gain profitability and sustain their businesses.”

(Majukwa et al., 2019, p. 149)

Here, the theoretical premises of GST that specifies the relationship and interactions of the system and its environment in which an open complex of elements interacting within their environments are assumed was adopted in justifying the inclusion of owners' involvement in the sustainable development of SMEs.

Darcy et al. (2013), in the lens of a resource-based view of the firm, highlighted the relationship between internal human resources and capabilities as a potential source of competitive advantage for SMEs and the long-term sustainability of the enterprise. Based on that argument, they emphasize the congruence between strategic planning and the sustainability of SMEs from the HR perspective.

“The paper argues that the unique characteristics of the SME mean that organizational sustainability is more likely to occur in organizations that pay sufficient attention to the talent pool and employee behaviors. The challenge is to convince owner/managers of these organizations of the value inherent in such a resource-based approach and the need to strategically invest in their own development.”

(Darcy et al., 2013, p. 400)

SMEs' properly managed human resource repositories are expected to deliver competitive advantage: an ultimate aim of strategic planning, which in turn can ensure organizational sustainability. Similarly, Langwell and Heaton (2016) showed us the critical role of HR managers in realizing the sustainability goals of SMEs. They stated, *“But HR managers who are more profoundly aware of sustainability can enable it to become an integral part of the firm's culture. Embracing sustainability demands change in the attitudes and behaviors of employees. Input from HR might provide the inspiration to make necessary changes happen.”*

(Langwell & Heaton, 2016, p. 29)

As per Arena and Azzone (2012), sustainability reporting is the only way to communicate SMEs' sustainability strategies. Hence, for reporting purposes, strategic planning should incorporate sustainability elements. They spotlighted this as,

“In most cases, the only way for a company to communicate its sustainability strategy and its actual results is sustainability reporting. However, most of the tools available for supporting companies in producing sustainability reports have been developed in and for large companies, whilst SMEs continue to face different problems than larger firms in adopting them.”

(Arena & Azzone, 2012, p.671)

A process-oriented operational framework with a set of Key Sustainability Indicators (KSIs) tailored specifically for SMEs was proposed by Arena and Azzone (2012) based on the above argument to comply with the qualitative requirements of international sustainability reporting frameworks.

Authors that adopted WCED definition argue that the firms engaged in sustainability need to seek strategies that simultaneously create economic value and integrate concerns for the human communities in which they operate the ecosystems where they have an impact. For instance, Louvks et al. (2010) strained the meaningful engagement of SMEs in strategies that improve their businesses' social and environmental sustainability. On the other hand, Klewitz (2017) pointed out the relevance of sustainability-oriented innovations (SOIs) for the competitive advantages of SMEs. Klewitz (2017) stated that;

“Companies can innovate and adapt to avoid risks and achieve competitive advantages (Schaltegger, 2011) with sustainability-oriented innovations (SOIs). SOIs are improved or rather new processes, products, organizational structures or systems innovations which successfully integrate the triad of environmental, social and economic issues in comparison to an existing or prior version.”

(Klewitz, 2017, p.476)

Going green for competitive advantage has also been an argument for prioritizing the SP process. Comparatively, Oxborrow and Brindley (2013) noted the materiality of “Green innovation” for SMEs. They affirmed that,

“Green innovation” for SMEs could be seen to encompass the development of new, more environmentally friendly products, such as solar panels, changing processes to reduce waste, more energy-efficient warehousing or many other sustainability initiatives. One particular viewpoint that links sustainability with a competitive

advantage is “eco advantage”, where sustainability involves delivering environmental and social benefits in the pursuit of economic success.”

(Oxborrow & Brindley, 2013, p.355)

The distinctive argument for congruence between sustainability and SP led to identifying the possible benefits of such a blend. However, articles that express these benefits indirectly (83%) too alternatively acknowledge the gains of such integration. It implies the feeling toward sustainability regardless of the lack of systematic and organized approaches to operationalizing it in the organizational frame. This calls up future research agenda to propose systematic approaches to integrate both conceptions effectively and amicably.

Additionally, the classification of presented arguments can be made available based on their scope. There are arguments for making sustainability available in SP to gain functional/operational level advantages, while some arguments target the strategic gains (Zhang & Morrison, 2007). For example, reasonings such as "reporting requirements" (Barron, 2017), "communication purposes" (Barnes, 2002), and "the significance of HR managers' role in helping SMEs become more sustainable" (Langwell, 2016; Kessler, 2000) are closely associated with the functional level gains. On the other hand, reasons such as "owners' involvement in business decision making"(Kitsios, 2019), "having maintained the talent pool & employee behaviours"(Sajan et al., 2017), "the demand by the SP for more rigid business structures" (Meflinda et al., 2018), and "more resources to devote for developing new business strategies" (Mqadi, 2018), "need to have sustainability-oriented innovations to avoid risk" (Shukla et al., 2018), and "achieve competitive advantages" (Smith & Sheate, 2001) are targeting the strategic gains sought by the SP. Accordingly, the authors concluded two main reasons for the congruence between SP and sustainability, 1. Functional reasoning, and 2. Strategic reasoning. Practitioners can then progressively achieve the integration between sustainability and SP in a more perpetual and sensible approach.

Next, the movements in research and practice proposed to achieve a better tie-up between SP and sustainability in SMEs are discussed.

4.3 Movements in research and practice proposed to achieve a better tie-up between strategic planning and sustainability in SMEs

Interestingly, the number of studies focusing on the merger between sustainability and SP is noted (Figure 1). A significant portion of them (63%) deliver empirical shreds of evidence on this connotation. It indicates the growing interests of scholars and practitioners in integrating these conceptions. Further, studies of this nature are expected to clear out the optimal blend of sustainability and SP (Zhang & Morrison, 2007; Kitsios et al., 2019; Shah et al., 2019).

More specifically, much work remains in addressing the level and the extent of integration. It must be well-framed by establishing conceptual model/s. Notably, a model elaborates elements and processes of merging the SP, and sustainability is highly desirable. This is heavily felt when operationalizing these concepts at SMEs with diverse profiles. For instance, elements of SP may not be identical across SMEs with diverse investment/business profiles. Not every SME is gifted with managerial competency (Priyanath, 2006) to develop their way of blending sustainability and SP. Thus, a model that incorporates both SP and sustainability with greater tolerance/flexibility for different business profile attributes is suggested for future researchers.

Although growing research has demonstrated that merging SP and sustainability favours the success of SMEs, disagreements still prevail regarding how this is materialized (Balasundaram, 2009). Thus, the research on the merits of establishing congruence between SP and sustainability is of greater importance. The more important question is what type of SP will be more appropriate for SMEs to best link sustainability. This would be economical for most SMEs who cannot dedicate significant resources to SP, research and strategy development activities because of the lack of resources (Bellamy et al., 2019). On top of these, the SP of SMEs should be defined, eliminating the overlapping and inconsistencies (Wolf & Floyd, 2017; Lo & Sugiarto, 2021). Additionally, sustainability practices of SMEs should be classified based on their gains into functional and strategic, enabling them to spotlight what should be included in SP and what should not.

5. Implications

Scanning of inclusion arguments showed no systemic approach for establishing the merge between the investigated variables. Thus, future study movements in this field need to generate systematic approaches to integrate both conceptions optimally

(Brits et al., 2014; Holden & Larsen, 2015; Rojas et al., 2018; Klewitz et al., 2012; León-Soriano et al., 2010; Čiegis & Gineitiene, 2008; Nair et al., 2019). In addition, few studies aided in establishing the rationale for a merger between sustainability and SP. The available outcomes are insufficient in offering a sound base for such an integration. Authors acknowledging the limitation of the present study associated with limited access to literature suggest deeper analyses with more sources and rigid frameworks that well-justify the inclusion of sustainability elements in SP (Donker et al., 2018; Gilek et al., 2021). Finally, it is felt that the movement of research and practices is essential to cut across all the industries accommodating the industry-specific variations and facilitating the stress-free implementation of upcoming integration plans.

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