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Entrepreneurial Integration of Sustainable Development in Business Practices

Michael Petrakis[a]

Abstract

The aim of this article is to explore how the concept of sustainable development influences entrepreneurs' behaviors and the overall process of managing a company. The study employs a combination of desk research and survey research methods to analyze the extent to which sustainable development principles are integrated into business practices and how they shape managerial decision-making. The findings reveal that the impact of sustainable development on entrepreneurial behavior varies significantly, largely depending on the entrepreneur's level of awareness and understanding of the concept of social responsibility in business. For some entrepreneurs, sustainability is a core component of their business strategy, influencing decisions across all levels of the organization. For others, however, the integration of sustainable practices is more superficial, often driven by external pressures or compliance requirements rather than a deep-seated commitment to sustainability. The study also highlights that the meaning and implementation of social responsibility in business are not uniform but are influenced by various factors, including the entrepreneur's personal values, industry norms, and the broader socio-economic environment. This variability suggests that while sustainable development is increasingly recognized as important, its application in business practice is far from consistent. The article underscores the need for greater awareness and education on sustainable development among entrepreneurs to foster more consistent and impactful integration of these principles into business management. The findings suggest that enhancing entrepreneurs' understanding of sustainability could lead to more meaningful and effective adoption of socially responsible practices, ultimately contributing to more sustainable business operations and long-term economic viability.

Keywords: Sustainable Development, Entrepreneurial Behavior, Social Responsibility, Business Management

JEL Codes: Q56, M14, L26

1. INTRODUCTION

In recent years, the concept of sustainable development has gained increasing importance, not only as a theoretical framework but also as a practical approach to managing companies. Its principles are now reflected in corporate strategies and the implementation of Corporate Social Responsibility (CSR) policies. To better understand the essence of managing sustainable development within a company, it is crucial to explore the concept of sustainable development as it pertains to organizations. As Kardea and Jasińska (2010) explain, sustainable development in an organization refers to a process in which meeting the current needs for organizational growth and improvement becomes a priority, without compromising the ability of future generations to fulfill similar objectives. In this context, sustainable development focuses on achieving long-term goals by ensuring that the organization's growth does not undermine future prospects. Adamczyk and Nitkiewicz (2007) further describe sustainable development as fostering the economic growth necessary for creating material wealth, while also considering social well-being, justice, security, and the preservation of environmental quality as a top priority.

In the business world, sustainable development emphasizes the importance of maintaining a balance between economic, social, and ecological goals, aligning with the broader concept of corporate social responsibility. By integrating these three dimensions, companies can operate in a way that supports not only their financial success but also the well-being of society and the environment. Sustainable development, therefore, serves as a guiding principle for businesses seeking to operate responsibly and with a long-term vision that prioritizes both present and future stakeholders. In the context of business, the process of sustainable development is often seen as the introduction of innovation, closely tied to innovative thinking and pro-developmental attitudes. It represents the organization's ability to invest in both the present and the future, ensuring that its actions are aligned with long-term sustainability. Therefore, a defining characteristic of a modern organization should be its ability to act in a balanced way, considering its operations and impact over a many-year perspective. One key concept in managing sustainable development is the Sustainability Management System (SMS), a comprehensive tool designed to guide businesses in achieving balanced and sustainable growth. For the successful implementation of an SMS, it must be designed to integrate seamlessly with the broader management system of the organization. The primary purpose of an SMS is to bridge the gap between a company's strategic orientation and its operational actions, ensuring that sustainability is incorporated into all levels of the business.

The structure of an SMS supports the proactive execution of the company's vision and strategy, applying sustainability principles across all areas of operation. This approach is rooted in the concept of continuous improvement, often referred

[a] Department of International and European Economic Studies, Athens University of Economics and Business, Athens, Greece

to as the Deming cycle (Plan-Do-Check-Act, PDCA). The PDCA cycle ensures that the organization continuously assesses and refines its processes, allowing for sustainable growth while remaining adaptive to new challenges and opportunities. This model helps organizations maintain a long-term focus on sustainability while addressing immediate operational needs (Kronenberg and Bergier, 2010). The structure of the Sustainability Management System (SMS) is designed in such a way that actions are first planned, then implemented, and finally verified. The verification of results forms the foundation for determining the next steps, ensuring that the actions align with the initial plans. This process is iterative, meaning that once the results are evaluated, the organization can adjust its plans and actions to reflect the changing conditions of its environment, allowing for continuous improvement. The Plan-Do-Check-Act (PDCA) cycle, central to the SMS, ensures that the organization's strategies and actions remain dynamic, with regular reviews to ensure they meet the evolving needs of the business and its external conditions. This cyclical approach helps the company remain responsive to changes and continuously improve its performance across all areas. However, implementing the SMS across all areas of the organization at once can be complex and challenging. To address this, the system is designed with modularity, allowing for the independent implementation of each component. This flexibility means that organizations can prioritize certain areas of focus based on their specific needs or strategic goals. For instance, some companies may initially concentrate on the social sphere, focusing on community engagement and building partnerships with local stakeholders. Others might prioritize the environmental aspect, aiming to reduce their ecological footprint, or place emphasis on human resource management to foster a sustainable workforce. By allowing companies to focus on different aspects of sustainability in stages, the SMS supports a more manageable and targeted approach to achieving sustainable development. This gradual, phased implementation ensures that companies can adapt their strategies to the most pressing areas while still working towards comprehensive sustainability goals in the long run.

Some companies initiate the process of integrating sustainable development principles by creating a sustainable development report, which typically compiles various disconnected projects within the organization. While this approach is a starting point, it often lacks the cohesion needed to effectively drive sustainable development across all aspects of the business. Another, more comprehensive approach involves developing clear visions, missions, and strategies that align with sustainability objectives. This method ensures that the company's commitment to sustainability is embedded in its core values and long-term goals. It is crucial for companies to recognize that sustainable development requires not only attention to individual elements but also a deep understanding of the interactions between these elements within the Sustainability Management System (SMS). Each component—whether it relates to social responsibility, environmental management, or economic performance—should be considered in conjunction with the others. The goal should be to implement the entire system, ensuring that all parts work together to support balanced and sustainable growth (Kronenberg and Bergier, 2010). This holistic approach underscores the importance of integrating strategic planning with operational actions across the company. By focusing on the interconnectedness of these elements, firms can better navigate the complexities of sustainable development and ensure that their efforts are comprehensive rather than fragmented. In doing so, companies not only achieve sustainability in isolated areas but also build a resilient and responsible business model that is capable of thriving in the long term.

2. LITERATURE REVIEW

Both economists and ecologists have raised concerns about the current trajectory of global development, emphasizing that it is leading to environmental degradation at a rate faster than the environment's ability to regenerate. This unsustainable path is compounded by numerous challenges, including poverty and inequality, which affect both developing and developed countries alike. Additionally, issues such as rapid climate change, a worsening economic crisis, the exhaustion of strategic natural resources, and uncontrolled migration from poor to affluent nations are becoming increasingly prevalent. Among the actors contributing to these global challenges are enterprises, which exert a growing influence on both the economy and the natural environment. Companies, through their operations, have a direct impact on environmental health, social conditions, and economic stability. However, they also hold significant potential to shape sustainable development in a positive direction. To fulfill this role effectively, businesses must adopt practices of social responsibility and shift their focus from simply maximizing profits to generating profits in ways that do not harm the environment or society. Profits should be achieved in a manner that considers the well-being of stakeholders and the natural environment they interact with. Moreover, the concept of social responsibility in business, particularly for managers, extends to ensuring that what is genuinely in the public interest becomes a key concern of the enterprise itself. As Drucker (1999) notes, businesses must operate with a moral obligation to align their actions with broader societal goals. Companies should not view themselves as isolated entities but rather as integral parts of a larger societal system, functioning within the framework of social and environmental responsibilities.

As Freeman and Liedtka (1991) argue, this idea of corporate social responsibility gains meaning when businesses recognize their role within society and act accordingly. By doing so, companies can make significant contributions to addressing social, environmental, and economic challenges, ensuring that their pursuit of profit is balanced with the need to maintain and enhance the well-being of the environment and society as a whole. In recent years, there has been a noticeable trend of increasing awareness and access to information regarding the external effects generated by companies as they operate. This growing awareness is reflected in the emergence of the concept of Corporate Social Responsibility (CSR) in both Europe and the United States. CSR is a relatively new and evolving concept that focuses on the social responsibilities of businesses, with a strong emphasis on ethical practices and social involvement. The dynamic development of CSR has led to a proliferation of terminology, with the concept being referred to in various ways, including social relations of business and social involvement of business. This evolving nature of CSR has resulted in some inconsistencies in how it is defined and applied across different sectors and regions. Despite its growing importance, businesses often face challenges in implementing CSR practices. These challenges arise from several factors, including a lack of motivation within companies to embrace CSR principles and an absence of clear operational strategies for putting these principles into practice. Despite these difficulties, the concept of CSR continues to develop and gain traction. As businesses become more aware of their social and environmental responsibilities, they are increasingly expected to integrate CSR into their core strategies. This ongoing development highlights the importance of ethical business practices and the need for companies to actively engage with stakeholders and contribute to societal well-being while pursuing economic success (Kardas, Jasińska, 2010). The practical framework for Corporate Social Responsibility (CSR) has been outlined in several key documents by the European Union Commission, including Green Papers and White Papers. These documents focus on the concept of social responsibility in business and aim to provide strategic guidance for companies seeking to gain a competitive advantage while embracing ethical and sustainable practices. They explain what CSR entails and offer insights into how businesses can integrate social responsibility into their operations.

According to the Green Papers, CSR represents a concept where companies voluntarily choose to contribute to the creation of a better society and a cleaner environment. This voluntary aspect is central to CSR, as firms are not mandated to adopt these practices but do so as part of their commitment to ethical responsibility. The CSR framework encourages businesses to incorporate concerns for society and the environment into their core activities, aligning them with their interactions with stakeholders, including customers, employees, suppliers, and communities. Through this approach, firms aim not only to meet their financial goals but also to contribute to social well-being and environmental sustainability. By doing so, they enhance their reputation and strengthen their relationships with key stakeholders, ultimately gaining a competitive edge in the global market. This proactive stance reflects the broader European Union strategy of promoting sustainable business practices that benefit both society and the economy.

3. DISCUSSIONS

To assess the significance of sustainable development principles for businesses, a questionnaire survey was conducted among companies in Opole Province. A total of 82 firms participated in the study, with the majority being micro-companies (51%) and small companies (32%), while medium-sized enterprises accounted for 13%, and large firms made up 4%. The survey primarily targeted individuals in managerial positions who were responsible for overseeing various aspects of company management. The research began by evaluating the entrepreneurs' awareness of the concept of sustainable business development. Respondents were asked whether they were familiar with the term "sustainable development of business" and if they had encountered it in their workplaces. The results showed that 74% of respondents were familiar with the term, while the remaining 26% had neither encountered it at work nor understood its meaning. However, being familiar with the term does not necessarily equate to a comprehensive understanding of its implications. To delve deeper, the respondents who claimed to know the term were asked a follow-up question aimed at gauging their understanding of sustainable business development. This step was crucial in determining not only the awareness of the concept but also the extent to which entrepreneurs grasp its true meaning and relevance in the context of their business operations.

The majority of respondents who selected the last option in the questionnaire were self-employed individuals, most of whom run their businesses independently without hiring additional workers. This suggests that these entrepreneurs may feel less compelled to take actions aimed at improving the social aspects of their businesses' internal operations, as they do not manage large teams or face complex organizational structures. However, it is important to note that even within this group of self-employed individuals, there were participants who associated sustainable business with the concept of Corporate Social Responsibility (CSR). Implementing a CSR strategy can yield numerous positive outcomes, though these benefits often become more apparent over the long term and may not have an immediate, direct impact on the day-to-day activities of the business. Given this, it was crucial to assess the respondents' perceptions of the effects of implementing CSR strategies. The survey aimed to identify the proportion of respondents who recognized the potential long-term benefits of CSR, even when these advantages may not translate into immediate, visible improvements in the company's operations. This understanding is key to determining how entrepreneurs view CSR implementation, especially in relation to its long-term effects on social responsibility and sustainable development, and how they perceive the balance between short-term business needs and long-term sustainability goals.

A decisive majority of respondents (41%) were unable to provide an answer when asked about the significance of the CSR Strategy as a factor supporting the introduction of innovations in their firms. Only 11% stated that implementing the strategy would not influence innovation. Meanwhile, nearly half of those surveyed (48%) believed that the CSR Strategy does positively impact the implementation of innovations. It is both surprising and concerning that such a large proportion (41%) of respondents, particularly representatives of microenterprises, were uncertain about whether the CSR Strategy could drive innovation. This highlights a lack of clarity or understanding among small business owners regarding the potential of CSR in fostering innovative developments within their organizations. In contrast, more definitive responses were given in relation to the next question, which asked about the CSR Strategy's influence on reducing energy consumption and minimizing waste in companies. A substantial number of entrepreneurs responded positively, with 43% indicating "yes" and 34% selecting "rather yes." The high percentage of positive responses suggests that many entrepreneurs associate the CSR Strategy primarily with environmental protection, particularly in companies that have adopted strategies focused on waste management systems and energy efficiency. This reflects a broader understanding of CSR as being closely linked to sustainability and environmental stewardship, even if its role in promoting innovation remains less clear to some.

The responses to the next question, which focused on the relationship between company competitiveness and the impact of the CSR Strategy on distinguishing the firm from its competition, suggest that the CSR Strategy is perceived to have limited significance in setting a company apart from its competitors. A closer analysis of the results reveals that those who view the CSR Strategy as having little impact on competitive advantage are primarily representatives of micro- and small enterprises. Conversely, in the case of large and medium-sized companies, there were more positive responses, indicating a stronger belief in the CSR Strategy's potential to enhance market differentiation. When asked about the quality of life in the local community, respondents overwhelmingly linked this concept to the CSR Strategy. A significant majority (87%) agreed that implementing a CSR Strategy positively influences the quality of life for local communities. Only 6% of respondents were uncertain about whether the strategy had an impact, and notably, none of the entrepreneurs explicitly denied the strategy's role in improving community living standards. This highlights a broad consensus that CSR initiatives contribute meaningfully to social well-being, particularly at the local level. The respondents were asked about the significance of the CSR Strategy in managing an organization, specifically in terms of financial, environmental, and social considerations. The results show a clear perception: more than half of the respondents stated that implementing the CSR Strategy does not significantly influence the management of a company. Additionally, 27% of the participants were unsure and could not provide a definitive answer to the question. Only 15% of the respondents believed that the CSR Strategy offers a comprehensive framework for managing an organization, taking into account financial, environmental, and social aspects. This suggests that while some see value in CSR as a management tool, a significant portion of respondents either do not recognize its relevance or are uncertain about its impact on organizational management.

After gaining insight into the state of entrepreneurs' knowledge about the CSR Strategy and the actions resulting from its implementation, it became increasingly important to delve deeper into the specific initiatives they have undertaken in relation to the CSR Strategy. Understanding these initiatives provides valuable information about how companies translate their theoretical understanding of CSR into practical and tangible actions within their business operations. By recognizing the initiatives businesses take, it becomes possible to assess not only the level of awareness but also the genuine commitment to incorporating CSR into their daily activities. These actions could range from environmentally friendly practices, such as reducing carbon footprints or waste management programs, to social initiatives like supporting local communities, improving employee well-being, or fostering diversity and inclusion. It also includes financial responsibility measures, such as ethical supply chain management, transparency in financial reporting, and fair labor practices. Furthermore, exploring these initiatives highlights the extent to which companies are moving beyond mere compliance and are actively engaging in sustainable practices that align with the principles of CSR. Are they taking a proactive approach by developing long-term strategies that focus on sustainability and social impact, or are they responding reactively to external pressures such as consumer demand or regulatory requirements?

Identifying these efforts also sheds light on the challenges that businesses face in implementing CSR initiatives. For example, smaller enterprises may struggle with resource constraints, while larger companies may have more complex organizational structures that require coordinated efforts across multiple departments. The findings from such an exploration can help to determine whether companies view CSR as an essential part of their corporate strategy or as a peripheral activity meant to enhance their public image. Moreover, understanding these initiatives helps gauge the effectiveness of CSR policies and strategies across different industries. By comparing the types of CSR initiatives undertaken, it is possible to identify trends and best practices that can be shared to encourage more businesses to adopt responsible practices. It also allows for the identification of gaps where companies may need more support or guidance to effectively implement CSR strategies, ensuring that they contribute meaningfully to sustainable development and positive social impact.

In sum, exploring the initiatives taken by entrepreneurs regarding the CSR Strategy is vital in determining whether businesses are truly committed to responsible practices. It also helps clarify the ways in which CSR principles are being integrated into operations, the challenges companies face in doing so, and the overall impact of these efforts on sustainability, social responsibility, and long-term business success. This deeper understanding can pave the way for more robust CSR frameworks and encourage broader adoption of socially and environmentally responsible business practices. Among the companies surveyed, a significant portion—51%—do not have a formal CSR Strategy or a Strategy of Sustainable Development in place. On the other hand, 38% of the entrepreneurs reported having implemented a document of this nature. Reflecting on earlier observations, it becomes evident that while many business owners are aware of the importance of actions related to CSR or sustainable development, they are still hesitant to formally adopt such strategies themselves. This reluctance is particularly noticeable among micro and small enterprises, whose representatives previously downplayed the significance of these strategies.

However, in the case of larger companies, there is a clearer trend toward incorporating these strategies. Those responsible for managing larger enterprises tend to be more conscious of and deliberate about their approach to sustainability and corporate responsibility. Even though the strategies they employ may not always carry the formal titles of "CSR Strategy" or "Sustainable Development Strategy," the principles and goals outlined in these documents often align closely with recognized CSR frameworks. This suggests that while the terminology may differ, the core concepts of balancing social, environmental, and economic objectives are increasingly being embedded in the operational and strategic frameworks of larger businesses. The findings indicate that larger firms, compared to their smaller counterparts, are more likely to view CSR and sustainable development as essential components of their business strategy. This is perhaps due to greater resources, higher visibility, and increased external pressures such as regulatory compliance, stakeholder expectations, or public scrutiny. These companies are, therefore, more likely to formalize their approach to sustainability, even if the documents guiding their efforts do not strictly follow the traditional labels of CSR or sustainability.

This disparity between small and large companies may also reflect a gap in resources and capabilities. Smaller businesses might not have the same access to expertise or the financial ability to develop and implement comprehensive CSR or sustainability strategies, despite understanding their importance. This presents an opportunity for further education, support, and incentives aimed at encouraging smaller enterprises to adopt more sustainable practices in a way that is feasible for their scale and resources. The examination of these companies reveals that while awareness of CSR and sustainable development is growing, there remains a significant divide in the formal adoption and implementation of these strategies, particularly between small and large businesses. For larger companies, integrating these concepts into their strategic planning is becoming more commonplace, albeit under varying labels, whereas smaller businesses continue to face challenges in doing so. The analysis of the results reveals that a relatively small percentage of enterprises (38%) have formally established CSR or Sustainable Development Strategies. This suggests that while some firms possess strategic documents that address environmental and social issues, many, especially micro-enterprises and individually run businesses, do not. These smaller businesses often do not feel the need for long-term planning, which is typically a characteristic of larger companies. This lack of strategic focus in micro-enterprises is likely due to their size, limited resources, and the short-term nature of their operations.

When the entrepreneurs without such strategies were asked about their future plans regarding the development and implementation of strategic documents that incorporate social and environmental aspects, 24% indicated that they planned to create such a document, and 14% were leaning towards doing so. However, a concerning 62% of these businesses did not see the necessity of creating such strategies at all. This points to a significant gap in the perception of the importance of long-term planning in relation to sustainability, particularly among smaller businesses. Larger and medium-sized enterprises, on the other hand, recognize the importance of sustainable development and CSR strategies and are more likely to create and implement these long-term documents. In some cases, smaller companies may possess informal documents or strategies that resemble CSR or sustainability plans, even if they do not explicitly label them as such. However, there remains a considerable number of small firms that do not see the need for these strategies, raising questions about whether they engage in any CSR activities at all.

When asked whether they undertake actions related to CSR, 13% of the entrepreneurs stated that they do, but they do not inform their employees about these actions. A more encouraging 46% of respondents not only engage in CSR initiatives but also make sure to inform their employees about them. This significant percentage reflects a strong commitment among some businesses to both internal and external social and environmental initiatives. These companies appear to understand the value of CSR and actively involve their workforce in their sustainability efforts. Unfortunately, the remaining 41% of businesses do not show a strong inclination toward CSR. Of this group, 23% explicitly stated that they do not undertake CSR initiatives, while another 18% expressed that they are unlikely to do so. This lack of engagement in CSR activities highlights a clear divide between businesses that recognize the importance of social responsibility and those that do not see it as a priority. The activities and initiatives undertaken by companies in the areas of CSR, environmental protection, and sustainable development are often shaped by the pressures and expectations of their surroundings and stakeholders. When a company does not perceive any external pressure from these groups, it tends to initiate fewer socially responsible actions. This dynamic is closely tied to the level of influence a company has on its community and environment, as well as the size and scale of its operations.

To gauge how much external pressure companies feel from their surroundings, a question was posed to determine whether firms perceive social pressure and take into account the opinions of the local community concerning their business operations. The results revealed that 37% of the respondents acknowledged feeling some social pressure and were mindful of the community's views. However, a significant 53% stated that they did not experience any such pressure and, as a result, did not consider the opinions of the local community. The majority of companies in this latter group were involved in non-industrial sectors, suggesting that businesses without a direct environmental impact tend to feel less compelled to engage in socially oriented initiatives. When companies do face external pressure from stakeholders and their surrounding communities, dialogue becomes a crucial tool for addressing concerns and resolving issues. The degree to which a company engages in such dialogue can vary depending on the nature of its business activities and the extent of its influence on the local community and environment. In response to a question about whether companies were actively engaging in dialogue with key stakeholders, the majority of firms (65%) reported that their primary focus was on communication with their employees. However, the level of engagement with the local community was notably lower, with only 33% of companies stating that they held meaningful discussions with local stakeholders.

A significant portion of the surveyed entrepreneurs (57%) admitted that there was no dialogue with the local community, indicating a gap in communication and cooperation. This lack of engagement contrasts sharply with the more active dialogue companies maintained with their employees, highlighting a tendency for firms to prioritize internal communication over external community involvement. This discrepancy suggests that while companies may recognize the importance of engaging with their workforce, they may still be lagging in fostering relationships with the broader community, which could limit their overall impact in terms of social responsibility and sustainable development

initiatives.
The majority of respondents (56%) identified that the most significant benefits of implementing CSR and sustainability strategies in their businesses were related to the positive perception of their company by clients, the local community, business partners, and other stakeholders. This indicates that a company's reputation and the way it is perceived in its surrounding environment plays a crucial role in the value they derive from sustainable practices. The second largest share of benefits, reported by 29% of the entrepreneurs, involved building relational capital. These benefits arose from fostering relationships with various stakeholder groups, which in turn supported collaboration and the exchange of knowledge, ultimately contributing to the company's competitiveness and innovation. By establishing stronger connections, enterprises could enhance their market position and ability to innovate. Smaller percentages of respondents—6% each—pointed to financial benefits and risk management as key advantages. These responses primarily came from larger companies with more than 50 employees that had actively integrated sustainable development strategies into their operations. The financial benefits likely stem from long-term gains associated with sustainable practices, while the risk management advantages reflect the mitigation of potential environmental or social risks. Only a small portion of the respondents (3%) noted operational benefits, such as increased productivity, improved communication, and the optimization of logistics networks. This finding suggests that while operational efficiency is a potential advantage of sustainability initiatives, it may not be as immediately recognized or valued by many companies, particularly smaller ones. These operational improvements were likely more relevant to businesses that had already invested in more advanced sustainability practices.

4. CONCLUSION

Currently, both the concepts of sustainable development and Corporate Social Responsibility (CSR) are integral components of rapidly expanding trends that businesses in Greece and around the world must account for in their operations. As a result, more companies are taking steps such as reporting the effects of their activities and adopting management systems that align with environmental standards or certifications. These actions are increasingly common as firms recognize the need to incorporate social and environmental considerations into their decision-making processes. Enterprises must adapt their management styles to integrate social and environmental aspects, including the CSR strategy and sustainable business principles. In particular, strategic management, when viewed through the lens of CSR, allows companies to clearly define the scope and significance of socially responsible activities. It also helps in identifying potential opportunities and risks in the company’s external environment. By embedding CSR principles into their strategic planning, businesses can navigate evolving market expectations, regulatory requirements, and societal pressures more effectively, ensuring that their operations contribute positively to the broader goals of sustainability. To assess the influence of sustainable development on corporate management processes, a survey was conducted among enterprises in Opole Province.
The analysis of the results suggests that the concept of sustainable development indeed impacts the management models of companies, though the extent of this influence varies based on the size and business profile of the enterprise. The larger the company, particularly in terms of the number of employees, the more critical sustainable development becomes in shaping its management strategy. This relationship stems from the operational principles of larger firms. Companies with significant workforces tend to go beyond implementing traditional management systems. They aim to position themselves as responsible entities whose business operations incorporate not only economic goals but also environmental and social considerations. This shift reflects a growing recognition of the need for sustainable business practices that align with societal expectations and environmental stewardship, reinforcing their commitment to long-term sustainability. The company's activity profile also plays a significant role in determining the extent to which sustainable development is integrated into business practices. Industrial enterprises, more than those in the trading and service sectors, must comply with stricter regulations and guidelines concerning environmental protection. Consequently, they are more likely to engage in both pro-environmental and pro-social initiatives. These companies often focus on minimizing their environmental footprint and supporting initiatives that promote sustainability in their communities. The research findings also indicate the necessity of promoting the concept of sustainable development, particularly among micro-companies and self-employed individuals. Many entrepreneurs are not fully aware of the potential negative impacts of their business decisions, such as their choice of suppliers, products, or partners. Thus, it is crucial to raise awareness and educate business owners about the importance of implementing the Strategy of Sustainable Development and the Corporate Social Responsibility (CSR) Strategy within their operations. This can help entrepreneurs understand how integrating these strategies can positively affect both their business and the broader environment, fostering more sustainable and responsible practices across industries.

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