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

The Thesis of the PhD dissertation

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1. INTRODUCTION

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

Globally, governments are dedicating much energy and resources to sustainable development to achieve a long-term presence in the market through responsible and efficient use of resources (SHAKER, 2015; KUHN, 2018). Such a drive is welcomed by today's societies, demanding extensive evidence of sustainable management and growth. Part of this includes ensuring robust policies that guide corporate sustainability practices and comprehensive monitoring of compliance (KHATTAK, 2018).

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

1.1. The Study Problem

Sustainable development refers to many social fields affecting the population, agriculture, biodiversity, industry, energy use and energy resources, global warming and climate change, and pollution (OWUSU & ASUMADU-SARKODIE, 2016).

The current challenges to sustainable development are shaped by global trends that include changing demographic profiles, rapidly evolving economic and social dynamics, technologic advancements,

and widespread proliferation, on top of a deteriorating environment (WORLD & ECONOMIC SURVEY, 2013). Achieving sustainability requires in-depth knowledge of these trends and the linkages that bond them.

Although extensive literature is available on perceived corporate sustainability and organisational performance (IOANNOU & SERAFEIM, 2019), SMEs remain ignored. Organisations, especially SMEs, face a whole series of global environmental problems that are harming the biosphere and human life in alarming ways that may soon become irreversible (FERNANDEZ & ALI, 2015). The study of WEBER (2017) questioned whether sustainability goes hand-in-hand with financial benefits or a trade-off?. Therefore, this study attempts to develop and test a model that examines the relationship between perceived corporate sustainability and SMEs' performance.

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

1.2. The Study Importance

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

 Some literature explores perceived corporate sustainability by understanding the factors affecting perceived corporate sustainability and its effect on the performance of SMEs in different countries. The results of the review help formulate the research framework.

The third pillar of Qatar National Vision 2030 - Economic Development, set a non-hydrocarbon sector goal to raise GDP by 2030 significantly. Economic diversification, focusing on enhancing the private sector's role and maintaining its competitiveness is a key priority to accomplish this goal.

The future for SMEs in Qatar looks bright, and the Qatar government's vision 2030 emphasises the importance of SME contributions to the economy. The government's economic development strategy

under Qatar vision 2030 promotes private sector involvement in economic diversification to reduce the dependency on the hydrocarbon industry. (FERNANDEZ & ALI, 2013). The SME sector is expected to see growth in the coming years, especially with the FIFA World Cup Qatar 2022 nearing. This will give emerging companies and entrepreneurs the chance to participate in this global event (GULF-TIMES, 2018).

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

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

1.   Present a theoretical platform through the previous literature reviews related to sustainable development, perceived sustainability practices, and SMEs' performance, building a strong base that can be utilised in the practical fields to improve sustainable business practices and SMEs performance.

2.   Understand how perceived sustainability practices, including green and corporate sustainability practices, can be effectively adopted and implemented.

1.3. Study Objectives

1.   To determine the level of perceived corporate sustainability practices and sustainable development awareness in Qatar.

2.   To identify the factors affecting perceived corporate sustainability practices.

3.   To investigate the relationship between perceived corporate sustainability practices and organisational performance of SMEs in Qatar.

1.4. Research Questions and Hypotheses

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

In this research, four factors, namely top management support, corporate social responsibility, green practices, and corporate environmental strategy, affect perceived corporate sustainability and subsequent sustainable firms' performance. These structural relationships are examined through structural equation modelling (SEM). The research questions and the following hypotheses are formulated based on the extant literature in the area under study.
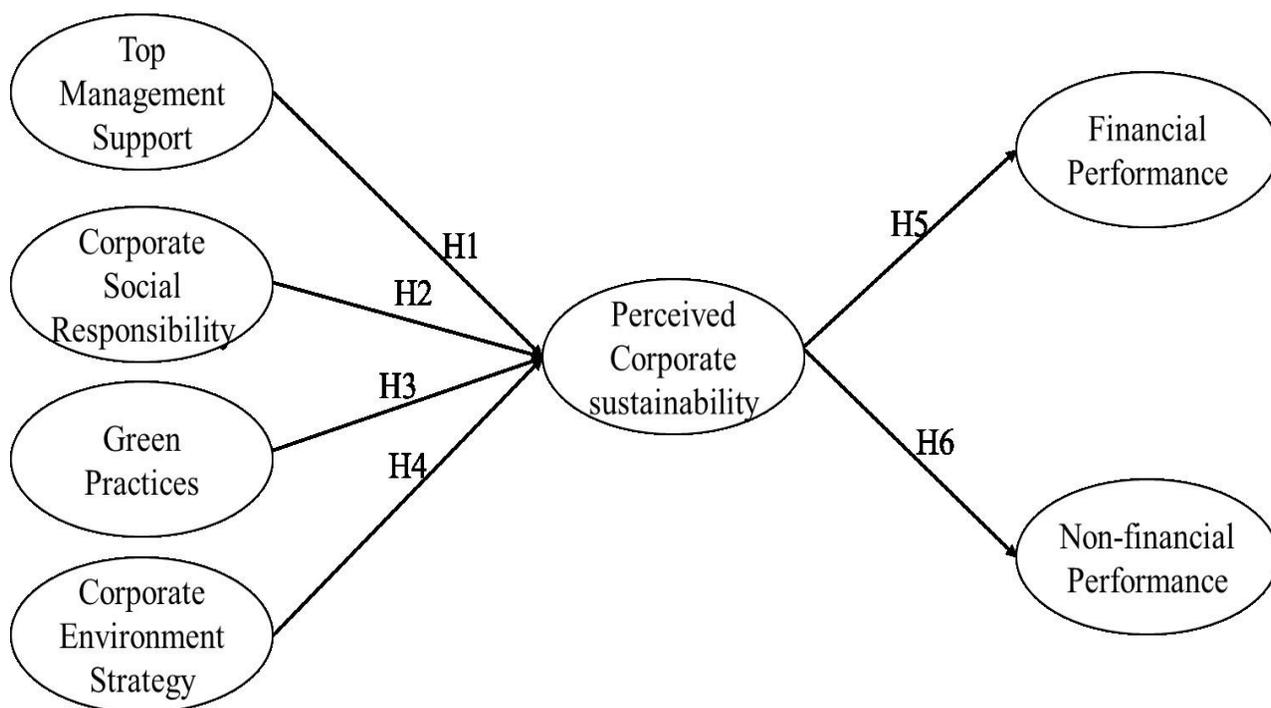
Figure 1. Research Framework

Source: Developed by Author based on literature review

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

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

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

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

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practices.

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

Does perceived corporate sustainability affects performance?

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

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

This research explores perceived corporate sustainability by understanding the factors affecting perceived corporate sustainability and its effect on the performance of SMEs in Qatar. The results of the review help formulate the research framework.

This sector has previously been considered weak; however, legislative initiatives have been put in place to drive it forward. The new approach focuses on stimulating SMEs' services, supporting diversification, and creating employment opportunities for men and women in the national workforce. The third pillar of Qatar National Vision 2030 - Economic Development, set a non-hydrocarbon sector goal to raise GDP by 2030 significantly. Economic diversification, focusing on enhancing the private sector's role and maintaining its competitiveness is a key priority to accomplish this goal.

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

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

2. MATERIALS AND METHODS

The research methodologies consist of the analysis of the most important related research articles and other national and international literature sources, consultations with experts and a questionnaire survey was also performed as a main tool for collecting primary data.

The questionnaire was designed by the researcher and reviewed by the supervisor and a few experts.

The study population is represented by employees working in SMEs in Qatar. The sample frame population is the listed SMEs in Qatar, which is 300 companies in different sectors.

This is a cross-sectional study using a quantitative procedure administered to 203 employees. Therefore, any results and findings revealed from this research are expected to have crucial implications for Qatar's whole SMEs industry.

The perception of these targeted employees can be affected by many antecedents such as top management support, green practices, CSR practices and environmental strategy. A quantitative investigation of the structural relationships among the variables and their impact on perceived corporate sustainability and how this sustainability will affect performance must have significant findings that help SMEs achieve their community role.

A pilot study was conducted to check the research questionnaire's validity and reliability, using a sample of (35 respondents) of the academic staff who were representative of the three selected universities' population. The pilot study respondents' suggestions and comments were evaluated, and those found to be valid were incorporated into the survey or test design before the actual study. Because of the pilot study, several questions were rephrased to make them easier to understand, and one more independent variable was added.

The main questionnaire consisted of three parts: general information about respondents (demographic profile); factors affecting perceived corporate sustainability practices, perceived corporate sustainability practices of the SMEs understudy in Qatar; performance, and information gathering from the three purposively selected SMEs in Qatar.

The researcher distributed 290 questionnaires to the target person. The number of returned questionnaires, which were suitable for statistical analysis, was 203 which means that the response rate was 70% which is a high rate and sufficient to run structural equation modelling (SEM) in AMOS software.

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

2.1. Data Analysis

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

One of the most common definitions of the quantitative – or descriptive – research method was provided by WILLIAMS (2007) who postulates that the quantitative part of the research is associated with the use of numbers (statistics) to describe given features a respondent group. In this case, the descriptive statistics and analysis are used to determine respondents' feedback regarding sustainable development, green practices, and perceived sustainability practices. However, this research study utilized both descriptive and SEMs analysis. In testing several hypotheses, multiple regressions run by AMOS were used. Furthermore, it was imperative to apply statistical tools of analysis such as AMOS to ensure accuracy and consistency when expressing the results in quantitative form and when carrying out various analyses.

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

2.2. Reliability

There are several types of reliability estimate, and each depends on the instrument of data collection. Still, the major types are test-retest, split-half, equivalent forms, and Cronbach's alpha coefficient. Cronbach's alpha coefficient is the most widely used means of estimating internal consistency and reliability. Although there is no definite value for evaluating a measure's reliability, the rule of thumb is that an alpha coefficient above 0.7

Table 1. Reliability of Variables

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

Source: Author's Calculation (2019)

2.2.1. Validity

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

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

main purpose is to examine the quality of correspondence between the theoretical variable and its operational measures.

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

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

2.2.2. Factor Analysis

The observed variables are normally modelled as linear combinations of the factors plus error terms. Thus, factor analysis includes both component analysis and common factor analysis. Even though much criticism has been made about factor analysis's usefulness, it remains a powerful analysis tool.

3. RESULTS AND DISCUSSION

3.1. Profile of the Respondents and Descriptive Statistics

The overall response rate was 70%. This was considered a high rate for a face-to-face self-administrated survey (SEKARAN, 2003).

Descriptive statistics were subject to frequency analysis to investigate the respondents' profile. Demographic data in this research indicated that the gender distribution of males was 80.3% and females 19.7%. The result shows that 42% of the sample respondents aged between 41-50 years, while 26% aged between 31 and 40. That is also indicated that 33% of the respondents worked in the trade sector, some 26% of the respondents worked in manufacturing and creative industry sectors 7.4 % of agriculture and 7.9% of others. Regarding the educational qualifications, it was shown that 64.0% have a Bachelor degree, 19.2% were Diploma degrees, while 4.4% has a PhD, and 5% have other educational qualifications. 48.3% have been working at the same level in the company for 3 to 6 years; 24% for three years and 27.6% for seven years or more.

Table 2 shows the position of respondents in the companies.

Table 2. Position of respondents in the companies

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

Source: Researcher's preparation

Moreover, 65% agreed that the companies have attention to sustainability, while 25.1 % disagreed that no attention to sustainability from the respondents. It is observed that almost 45% from a sample of the population had individual structure type while almost the same (21%) for mix and partnership structures. The results of descriptive analysis shows that almost 59% from a sample of the population had private fund source type while only 16% form bank fund source and 12% for project source fund.

Table 3. Fund Source of respondents

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

Source: Researcher's preparation

Also, 54% of the sample population in their companies had sustainable development activities, 34% of them were not aware of this information in their companies. The data shows that 50% of the respondents agreed to the fact that their companies have green policy while 38% of them were not aware of the availability of green policy in their companies. It was revealed that almost 50% of the respondents agreed to the fact that their companies have green funds while 40% of the respondents were not aware of the availability of green funds in their companies. It has been noticed that the population was equally divided as agreed and disagreed with the fact that the company has a separate allocation of funds for CSR implementation, 44% for each group, while only 12% were not aware of this information. Also, in case of 46.8% of the respondents the resource for green issues was a volunteer activity while only 20% of their resources from money. The data shows 49.8% of the respondents their companies raise awareness of sustainability issues via internal communication; 24.1% of them raise sustainability issues through training programs while only 14% added that the company uses management briefings. On the other hand, 11.3 % mentioned that the company uses other ways to raise awareness of sustainability issues.

3.2. Results of modelling and Data analyzing

This section reports the validity and reliability tests to assess the goodness of measure in this study constructs The study used exploratory factor analysis (EFA) and confirmatory factor analysis (CFA). This researcher performs exploratory factor analysis in SPSS to yield a 'clean' pattern matrix. This involved factor extractions and generating key outputs, including Kaiser-Meyer-Olkin (KMO) measure, Communalities, Total Variance Explained (TVE), Goodness-of-fit Test, Pattern Matrix and the Correlation Matrix. This process of generating a 'clean' pattern matrix involves going through several iterations until there were no cross-loading between scale items, which is central to determine discriminant validity.

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

The total variance confirms sample adequacy. he total variance of 66.149% is explained after several iterations to determine a clean pattern matrix. The fact that more variance is explained means that the data's extraction is good.

The measurement model (i.e. confirmatory model) was developed in AMOS using two approaches. The first approach involves the researcher applying tools on the interface in AMOS. The second approach (adopted in this research) uses a plug-in called a 'Pattern Matrix Model Builder' The procedure involves copying the pattern matrices generated in SPSS (during exploratory factor analysis) and pasting it into the 'Pattern Matrix Model Builder' in the AMOS software package. This creates a measurement model diagram. This is then followed by a selection of parameters of choice estimates and then running the model. Checking for model fit is done after running the measurement model This researcher's model validation process involved using the correlation and regression weights from the generated output from the measurement model into the 'Validity Master Tab' in the 'Stats Tools Package'. This process was important, and this researcher it to establish if there were any validity concerns.

3.2.1. Measurement and Validation

Measurement is a process Through which an abstract concept is quantified, classified and interpreted The measurement focuses on the crucial relationship between the empirically grounded indicators and the underlying unobservable. The very basic idea of measurement is to obtain a true score for an event or phenomenon.

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

To assess the degree of correspondence between factors affecting perceived corporate sustainability practices unidimensional CFA model, Figure 2. has been conceptualized and tested for its psychometric properties.
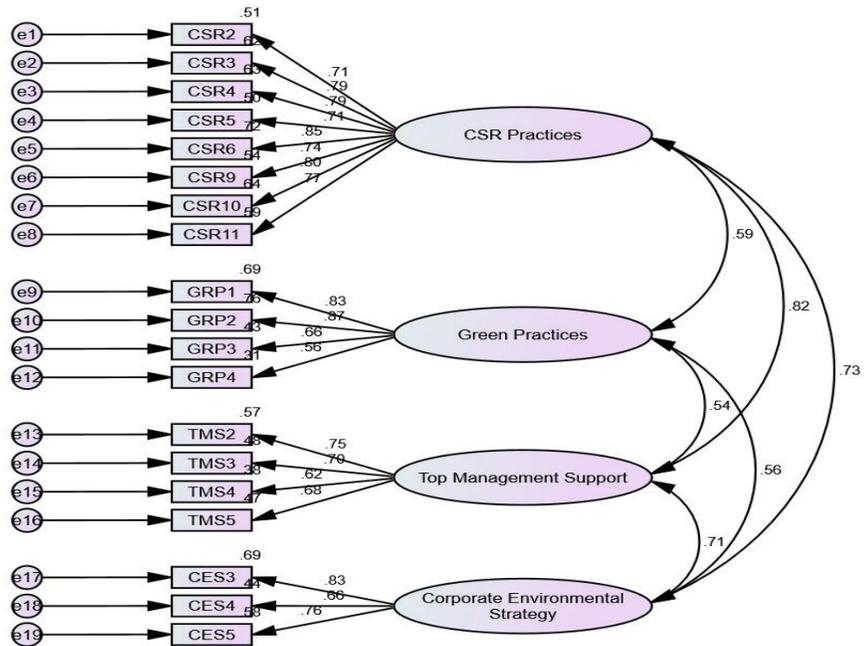
Figure 2. CFA Model for Factors affecting Perceived Corporate Sustainability Practices
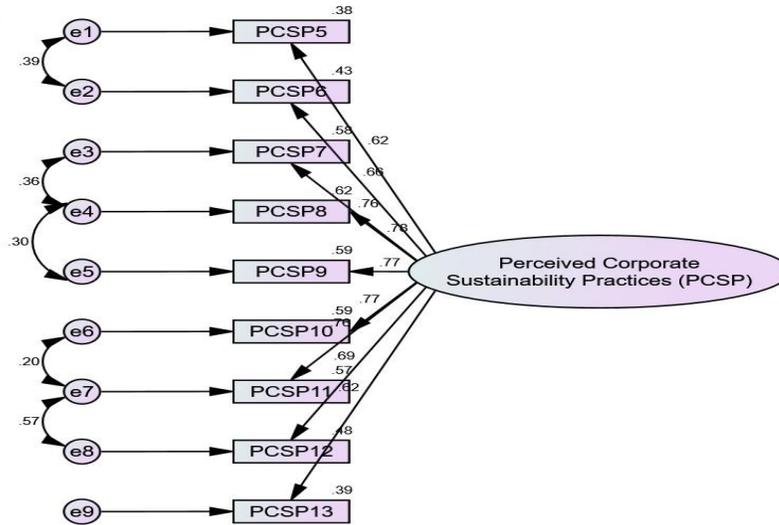
The convergent validity of the construct of hypotheses one has been assessed through standardized factor loadings, AVE, and CR. The result reveals that standardized factor loadings for all items were above the suggested cut-off of 0.50 (HATCHER, 1994), with a minimum of 0.65, and were all significant at 1% level of significance. The AVE meets the criterion of .50. A high score of CR (i.e.0.7) confirms the internal consistency of the scale items.

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

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

To assess the degree of correspondence between the perceived corporate sustainability practices unidimensional CFA model (Figure 3) has been conceptualised and tested for its psychometric properties.

**Figure 3. CFA Model for Perceived Corporate Sustainability Practices**

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

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

3.2.4. Measurement and Validation for Performance

To assess the degree of correspondence between the organisational performance unidimensional CFA model (Figure 4) has been conceptualised and tested for its psychometric properties.
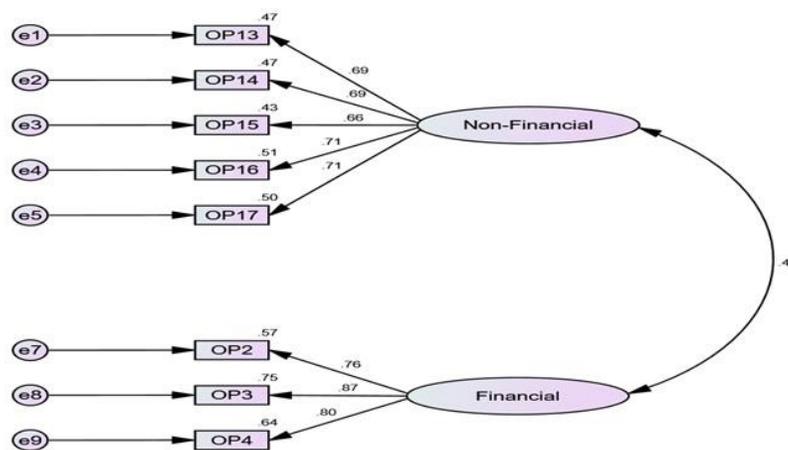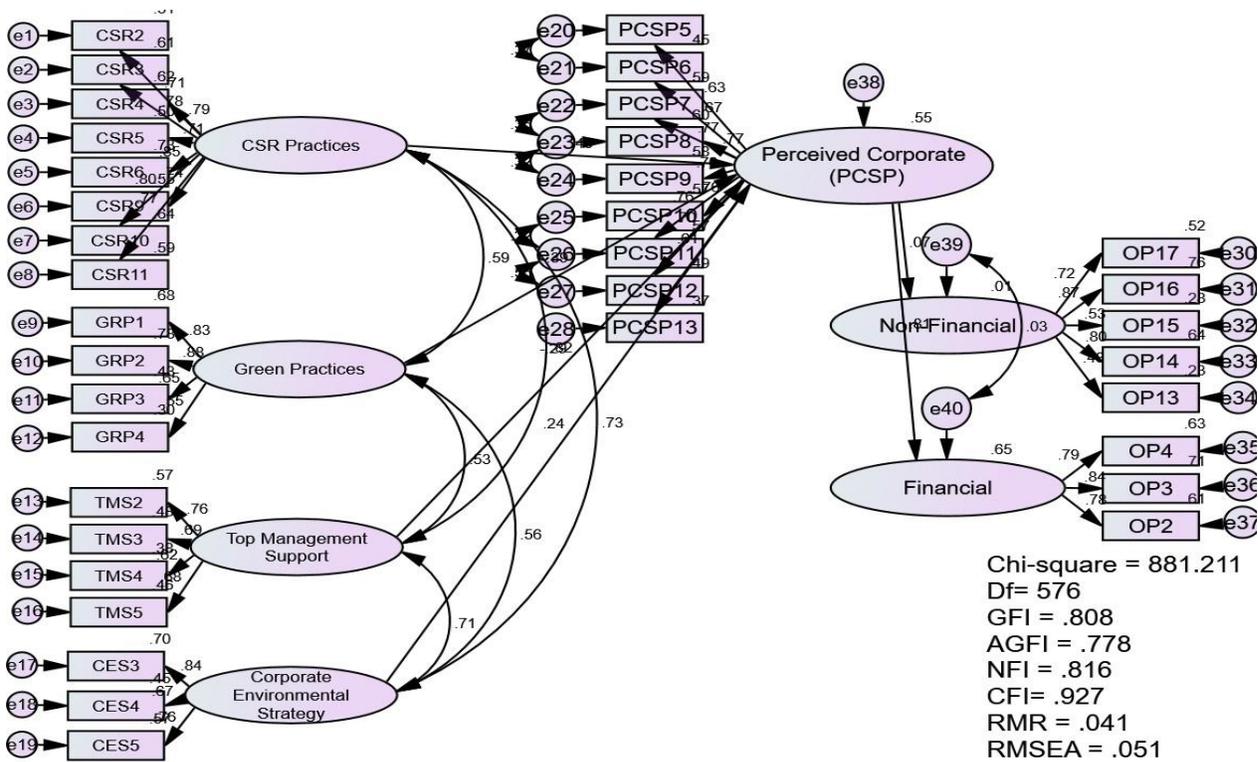

Figure 4. CFA Model for Performance

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

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

To assess the impact of perceived corporate sustainability practices on performance, structural equation modelling has been employed, and a measurement model of these constructs has been assessed. Figure 5 reveals that reflective indicators have been used to measure latent constructs, and the non-causal relationship has been studied among different constructs by drawing a path.

Figure 5. Structural model estimation for Perceived corporate sustainability practices on Organisational Performance

All the model fit indices for the structural model were significant but remained the same as in the measurement model. The low R square index (i.e. 0.55, 0.01, and 0.65) justifies the underlying theoretical model. The probability of getting a critical ratio as large as 2.985 in absolute value is .003. In other words, the regression weight for CSR-practices in the prediction of perceived corporate is significantly different from zero at the 0.01 level (two-tailed). The probability of getting a critical ratio

as large as 4.28 in absolute value is less than 0.001. In other words, the regression weight for green practices in the prediction of perceived corporate is significantly different from zero at the 0.001 level (two-tailed). The probability of getting a critical ratio as large as 1.845 in absolute value is .065. In other words, the regression weight for top management in the prediction of perceived corporate is not significantly different from zero at the 0.05 level (two-tailed). The probability of getting a critical ratio as large as 2.026 in absolute value is .043. In other words, the regression weight for corporate environmental in the prediction of perceived corporate is significantly different from zero at the 0.05 level (two-tailed).

The probability of getting a critical ratio as large as 0.922 in absolute value is .357. In other words, the regression weight for perceived corporate in the prediction of nonfinancial is not significantly different from zero at the 0.05 level (two-tailed). The probability of getting a critical ratio as large as 7.761 in absolute value is less than 0.001. In other words, the regression weight for perceived corporate in the prediction of financial is significantly different from zero at the 0.001 level (two-tailed).

Table 4. Path Coefficients of Perceived corporate sustainability practices on Organizational Performance

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

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

Source: Researcher's preparation

4. CONCLUSION AND RECOMMENDATIONS

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

The socio-demographic characteristics of sample differences in sensitivity forward sustainability recognised as an important issue.

The conclusion of the research can be made by Hypotheses Testing

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

Top management support plays a critical part in enabling the organization to respond to perceived corporate sustainability practices was justified by several reserachers (REGO, CUNHA & POLÓNIA, 2017; KIESNERE & BAUMGARTNER, 2019; PHAM & KIM, 2019). This hypothesis suggests a significant positive relationship between top management support and perceived corporate sustainability practices, unlike previous studies (SHARMA & TEWARI, 2018). Top management support had no positive effect on perceived corporate sustainability practices with the standardized regression weight of -0.216, P=.065 >0.05.

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

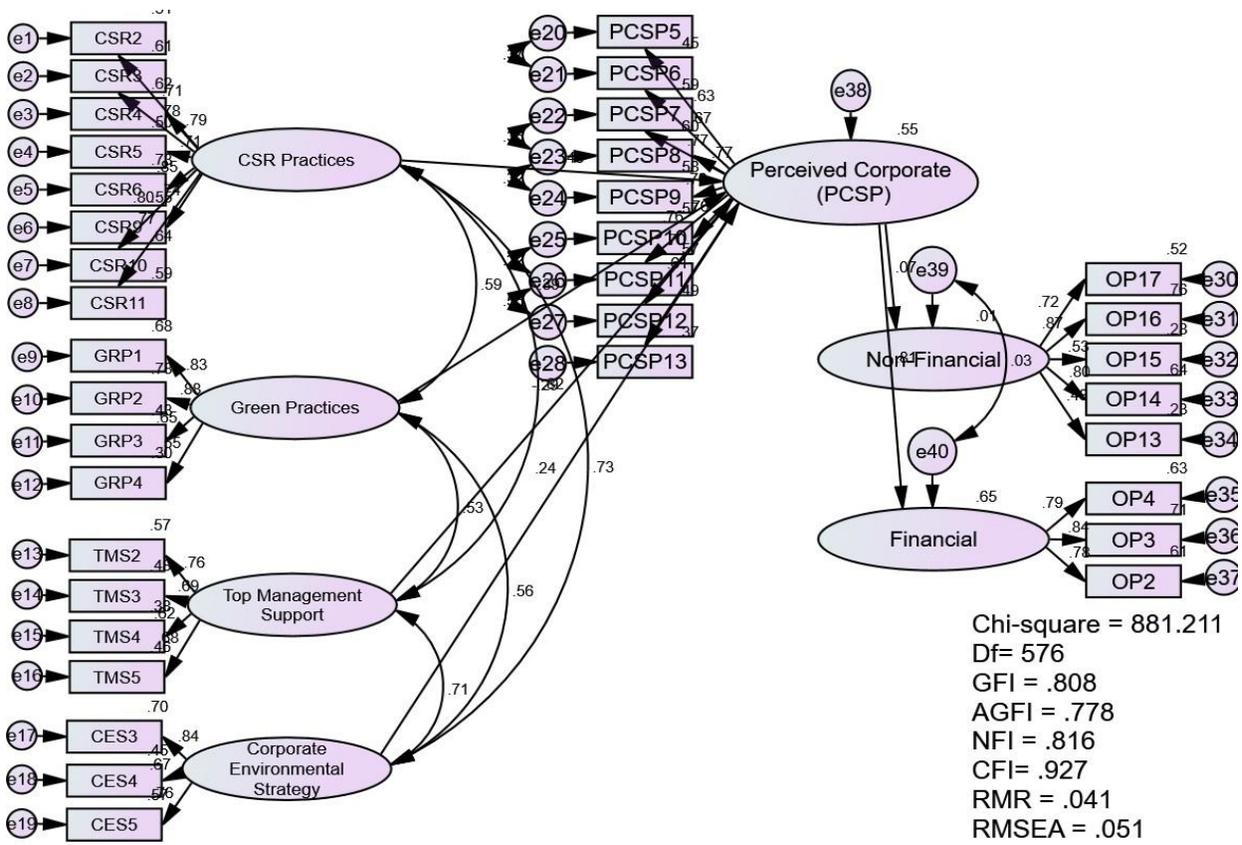Knowing the deep reason this happened even the importance of this construct is shown in the previous studies.

Figure 6. Structural Model

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

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

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

The link between environmental strategy and sustainability strategy has been mentioned in previous studies (MCPEAK & DAI, 2011; RODRIGUES & FRANCO, 2019). This hypothesis suggests a significant positive relationship between environmental strategy and perceived corporate sustainability practices. This study aligns with the findings of previous studies that reported a positive and highly significant relationship between environmental strategy and perceived corporate sustainability practices (NEVADO-PEÑA ET AL., 2015). This relationship was not significant with the standardized regression weight of 0.0185, p=0.043<0.05. This hypothesis was supported by the data at 0.521 level of significance.

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

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

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

This hypothesis suggests a significant positive relationship between perceived corporate sustainability practices and financial performance (DAHLGAARD-PARK, 2015; CHOI & YU, 2014; ALSHEHHI et al.2018; AWUZIE & ABUZEINAB, 2019). This relationship was significant with the standardized regression weight of 1.205; hence the hypothesis was supported by the data with p=0.000 at 0.05 level of significance. The findings are consistent with the results of previous studies (ALSHEHHI et al.2018).

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

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

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

Contributions and Implications of the Study

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

Contributions to Theory

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

Implications for Small and Medium Size Enterprises

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

enhance SMEs' ability to establish a sustainability strategy that will properly enhance sustainable development and SMEs' performance in Qatar.

Implications for Management

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

Limitations of the Study and Future Work

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

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

5. NEW SCIENTIFIC RESULTS

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

1. Based on the previous literature results that are justified that top management support plays a critical part in enabling the organisation to respond to perceived corporate sustainability practices. Unlike these studies, the results show that in the case of examined SMEs companies in Qatar, the top management support had no positive effect on perceived corporate sustainability practices (B= -0.216, P=.065 >0.05). Consequently, this could be one of the barriers to reaching a higher level of corporate sustainability practices. Another explanation is that top managers fail to manage and strictly bound with the assigned budget and time frame of sustainability projects in developing countries.

2. A significant positive relationship between perceived corporate sustainability practices and non-financial performance is suggested based on the extant literature review. Contrary to previous studies' results, this study urges that SMEs in Qatar insignificant relationship between perceived corporate sustainability and non-financial performance (B= 0.61; p=.0357< 0.05). Even scholars consider that non-financial measures are more important in the context of SMEs. This study could indicate that entrepreneurs are concerned with financial results rather than intangible ones. The novelty that could be noticed here is that the investigation of perceived corporate sustainability and non-financial performance lacks previous studies.

3. The research's major contribution to the existing literature is SEM's validation of the structural relationship between the four independent variables (top management support, CSR-practices, green practices, environmental strategy), perceived corporate sustainability and performance in one integrated model. These relationships did not exist before the testing of the model of the current study. The model will open avenues for future studies. This study's novel results contribute to the existing body of knowledge in both developed and developing countries in sustainable development and sustainability practices.

4. In the positive scenario of the relationship, the study follows the literature review to suggest a significant positive relationships between CSR-practices (B=0.394,P=0.003<0.05), green practices (B=0.273p=0.000<0.05 environmental strategy(B=0.0185, p=0.043<0.05) with perceived corporate sustainability practices. The descriptive results also indicate CSR awareness, green

practices, and the respondents' environmental activities from the SMEs. Without CSR and green practices, the orientation of environmental sustainability will be lacking. Besides, in the absence of these practices, SMEs and start-up organisations, will fail to perceive corporate sustainability. The novelty that could be observed here is that the study is the first to propose and operationalised these three independent variables regarding perceived corporate sustainability in the previous literature of sustainability.

6. APPENDIX

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