

## RESEARCH ARTICLE

# Implementation of sustainability management tools: The contribution of awareness, external pressures, and stakeholder consultation

David Talbot PhD<sup>1</sup>  | Nicolas Raineri PhD<sup>2</sup> | Alain Daou PhD<sup>3</sup>

<sup>1</sup>École nationale d'administration publique (ENAP), Quebec, Quebec, Canada

<sup>2</sup>Department of People and Organizations, NEOMA Business School, Reims, France

<sup>3</sup>Olayan School of Business, American University of Beirut, Beirut, Lebanon

## Correspondence

David Talbot, École nationale d'administration publique (ENAP), École nationale d'administration publique (ENAP), 555 boulevard Charest Est, Quebec Canada, G1K 7P4.  
Email: david.talbot@enap.ca

## Abstract

In this article, we propose a framework for a better understanding of the factors that can influence the implementation of sustainability management tools—that is, sustainable development policy and sustainability reporting—in small- and medium-sized enterprises. Using secondary data, we studied 431 micro- to mid-sized Canadian enterprises and found that stakeholder consultation plays a central role in company implementation of sustainable management tools. This consultation reduces the perception of internal constraints, particularly regarding relevant knowledge-gaps. This study also demonstrates the importance of the indirect impacts that external stakeholders exert on small- and medium-sized enterprises and the growing need for management education and training about how to increase the adoption of sustainability management tools.

## KEYWORDS

small and medium enterprises, stakeholder consultation, sustainability management tools, sustainable development

## 1 | INTRODUCTION

Organizations are currently facing rising pressure from their stakeholders to minimize their detrimental community impacts. There is also mounting evidence of business-based environmental damage, and with it, rising pressures for organizations to increase their sustainability efforts (Kassinis & Vafeas, 2006). As a result, organizations are increasingly aware that their profits and survival hinge on the creation and maintenance of strong, profitable, and long-term relationships with their stakeholders. By understanding and nourishing this relationship, firms can gain a competitive advantage in their knowledge-sharing practices, participative decision-making, effective governance, and complimentary endowments of resources (Dyer & Singh, 1998; Morsing & Schultz, 2006). As a result, a growing number of firms have recognized the need to proactively increase their sustainability level to meet their stakeholders' demands for harm reduction and creating social good (Boiral, Ebrahimi, Kuyken, & Talbot, 2019; Garcés-Ayerbe, Rivera-Torres, & Murillo-Luna, 2012).

Despite the many potential benefits associated with the implementation of sustainability management tools (Cantele & Zardini, 2018, 2020; Johnson, 2015; Saeidi, Sofian, Saeidi, Saeidi, & Saeidi, 2015; Testa, Boiral, & Iraldo, 2018), research demonstrates that small and medium enterprises (SMEs) have more difficulty integrating sustainability into their business strategies than larger companies (Chassé & Boiral, 2017; Collins, Roper, & Lawrence, 2010). Indeed, SMEs have fewer slack resources compared to larger companies and face more stringent constraints regarding time, budget, internal expertise, and technology (Hörisch, Johnson, & Schaltegger, 2015; Johnson & Schaltegger, 2016; Revell & Blackburn, 2007). Moreover, whereas large companies have long been the primary focus of stakeholders' demands for sustainable development due to the size and scale of their operations and impacts (Andersson, Shivarajan, & Blau, 2005), SMEs have been subjected to less stakeholder scrutiny and pressure, resulting in less integration of sustainability management tools (Chassé & Boiral, 2017). However, due to the widespread embeddedness of SMEs in Canada's<sup>1</sup> economic fabric and local



communities, they are finally facing growing expectations to promote and practice sustainable development.

Surprisingly, few studies have attempted to investigate the implementation, as well as the influencing factors, of sustainability management tools in SMEs (Cantele and Zardini, 2020). Accordingly, this article proposes an integrative framework to analyze the role of perceived external pressure and sustainability awareness on SMEs' integration of sustainability management tools via stakeholder consultation. Indeed, using secondary data, we investigated the sustainability practices of 431 Canadian SMEs, including an analysis of how the companies implemented sustainable development policy, and sustainability reporting. In addition to policy, we consider reporting in particular because it represents an overlooked sustainability management tool, which enables companies to develop internal and external measures in both social and environmental contexts (Johnson, 2015; Schaltegger & Burritt, 2005). Companies use these tools not only to communicate with stakeholders but also to monitor and evaluate their performance (Johnson, 2015). In this study, we tested our integrative conceptual framework through structural equation modeling, whereby perceived external pressure and sustainability awareness is hypothesized to influence stakeholder consultation and, in turn, SMEs' implementation of sustainable development policy and sustainability reporting.

This article makes several contributions to the literature on the integration of sustainable development tools and stakeholder theory. First, it offers empirical evidence of sustainability awareness' critical role in increasing the implementation of sustainability management tools in SMEs. Indeed, although this vital link has received little empirical consideration, it merits more attention due to the need for knowledge regarding the diversity, complexity, and multifaceted nature of sustainable development (Halila, 2007). Second, this study also reveals the pivotal importance of stakeholder consultation in SMEs' integration of sustainability management tools. Specifically, this consultation enables the reduced impact of internal constraints, particularly concerning expertise and knowledge-gaps. As Hörisch, Freeman, and Schaltegger (2014) assert, the literature on stakeholder theory has overlooked the development of relationships between organizations and their environment, which is a pivotal part of the development of sustainability initiatives. And third, our findings demonstrate the importance of developing effective communication strategies to educate SME managers/owners about sustainable development. In particular, some agents, such as decision-makers and trade associations, could produce and distribute educational documents that highlight the reality of SMEs to inform them of the benefits of intervention. Still, despite the significant resources required for such activities, the current study demonstrates the importance of implementing consultation processes to mobilize large numbers of stakeholders.

The rest of the article is organized into four sections. In the first section, we present the literature review and conceptual framework. The next two sections introduce the methodological framework and results. Finally, the last section is the discussion in which we review the implications of this study's findings and provide recommendations for future research.

## 2 | CONCEPTUAL FRAMEWORK

In his development of stakeholder theory, Freeman (1984) defines a stakeholder as "any group or individual who can affect or be affected by the achievement of the organizational objectives". This theoretical approach stresses the importance for companies to consider the positions of different stakeholders in their decision-making processes. Companies need to balance their economic objectives with stakeholder's expectations (Donaldson and Preston, 1995; Freeman, Harrison, & Wicks, 2007). Their profits and survival depend critically on building a long-term relationship with their stakeholders. By understanding and enhancing this relationship, companies can gain competitive advantage in terms of knowledge-sharing practices, participatory decision-making, effective governance, and innovation (Dyer & Singh, 1998; Morsing & Schultz, 2006). For Donaldson and Preston (1995), this theory can be justified and categorized from three perspectives: descriptive, instrumental, and normative. The descriptive approach provides a better understanding of the environment in which the firm operates and the divergent interests promoted by stakeholders. In the instrumental perspective, the emphasis is placed on establishing relationships between the firm's performance and its stakeholder management practices. Finally, in the normative approach, an emphasis is placed on understanding why it is important to consider the positions of different actors inside and outside the firm.

A considerable amount of research in sustainability management relies on stakeholder theory, as it provides a useful framework for identifying stakeholders (Mitchell, Agle, & Wood, 1997) and for determining to whom the organization is liable or holds responsibilities (Moir, 2001), and which agents should participate in sustainability-related decision-making process. In particular, research on organizational accountability has highlighted the dynamic and complex nature of the interaction between an organization and its environment. (Gray, Owen, & Adams, 1996). This interplay relies most on two branches of an organization. The first branch is ethics, where company agents debate how the organization should act to promote the best interests of all stakeholders, regardless of their power. Importantly, stakeholders possess intrinsic rights that should not be violated (Deegan, 2007). The second branch is management that, unlike the ethical branch, considers stakeholders' power levels when contemplating organizational survival (Deegan, 2007). In that regard, sustainability management research drawing on stakeholder theory has shown that powerful stakeholders can bear on the decision-making process of organizations and influence their use of sustainability management tools (Boiral et al., 2019; Guenther, Endrikat, & Guenther, 2016). Indeed, organizations may look to implement sustainable development policy tools such as public-private partnerships (e.g., multi-stakeholder initiatives), and also sustainability reporting, to strengthen their relationships with internal (e.g., employees, volunteers) and external (e.g., shareholders, clients, pressure groups, communities) stakeholders (Gadenne, Kennedy, & McKeiver, 2009). Because when stakeholders are dissatisfied, they can withdraw their financial contributions from the company, which threatens the company's profits, legitimacy, and in some cases, even its survival

(Frooman, 1999; Shevchenko, Lévesque, & Pagell, 2016). Thus, companies should respond to external pressures for sustainability integration by consulting with its stakeholders, a topic to which we now turn.

## 2.1 | Perceived external pressure, sustainability awareness, and stakeholder consultation

Stakeholder theory literature emphasizes the critical role of external stakeholder pressure to successfully push organizations to integrate sustainability management tools into their business operations (e.g., Boiral et al., 2019; Hörisch et al., 2014). According to stakeholder theory, external pressure is perceived by organizations as one-dimensional. As a result, when one external party makes demands for increased sustainability, owners/managers assume that other stakeholders advocate for the same demands, thereby increasing their salience (Doh & Guay, 2006; Murillo-Luna, Garcés-Ayerbe, & Rivera-Torres, 2008). The importance of organizations' compliance with external stakeholder requests is highlighted in both stakeholder and resource dependency theories. According to these two theories, organizations rely on the social approval of relevant audiences to secure the "licence to operate" (Karadio & Talbot, 2020; Weber, 2008), and ultimately, to obtain the support and resources needed to survive and prosper (Carlos & Lewis, 2018). Despite their vital contribution to the economy, SMEs have a smaller scope of operations than large companies. Thus, SMEs are highly dependent on a small number of customers and suppliers, which increases their vulnerability to threats from external stakeholders that could significantly compromise their existence (Eikelenboom & Jong, 2019). Coercive pressures from customers and buyers are among the elements that can encourage the adoption of green practices in businesses (Ashton et al. 2017; Muhammad Auwal, Mohamed, Nasir Shamsudin, Shariffuddin, & Ali, 2020; Cassells & Lewis, 2011). Indeed, in his study of 1,621 organizations, Wolf (2014) demonstrates the importance of external pressures and supply chain management on sustainability performance.

Indeed, stakeholders can hold great power over companies, as they can exercise external pressure along the value chain, not least of which via customers who are increasingly setting higher standards for the environmental and social aspects of products and services (Li, Zhao, Shi, & Li, 2014). As a result, SMEs must pay extra attention to clients' expectations and be flexible when accommodating their demands, even at the risk of eroding their market shares (Agan, Acar, & Borodin, 2013). There are various examples of large companies' supply chains excluding small companies, which transmits the pressures they face from consumers and communities up the value chain (Jenkins, 2006; Perry & Towers, 2009).

External pressures can also come from upstream the supply chain, where suppliers with dominant positions may influence SMEs' owners/managers' sustainable development decision-making (Gadenne et al., 2009). As a result, the more SMEs face external pressures, the more they need to accommodate their business partners from both sides of the value chain for survival. Examples from lean management show that when the survival and competitive advantage

of the firm is at stake, stakeholders from the supply chain are more likely to consult each other to find a collective solution that is satisfying (i.e., cost-effective) for most partners (Souza & Alves, 2018; Tachizawa, Gimenez, & Sierra, 2015). Therefore, based on the above review of research and theory, we hypothesize the following:

**H1** *Perceived external pressure is positively related to stakeholder consultation.*

According to the literature, in the absence of perceived external pressure, owners/managers of SMEs may feel less of a need to tackle the harmful social and environmental impacts of their activities due to their smaller scope of operations (Gadenne et al., 2009). Moreover, whereas large companies strive to develop a strategic approach toward sustainability to improve their public image and reap economic benefits, SMEs tend to rely chiefly on implementing practices that comply with regulations (Brammer, Hoejmoose, & Marchant, 2012; Collins, Lawrence, Pavlovich, & Ryan, 2007). While SME financial constraints can partly explain this lack of concern for public image, research findings point to the importance of attitudes and awareness of SME owners and managers regarding sustainability (Brammer et al., 2012). Indeed, Hillary (2004) argues that SMEs lack information about the benefits of environmental management that therefore impedes the implementation of sustainability management tools and affects their operational performance.

In SMEs, the personal motivations of owners/managers have a critical influence on decision-making and can significantly contribute to the integration of sustainable development in organizational practices (Hamann, Habisch, & Pechlaner, 2009). For example, the cognitive approach highlights that managers base their company-related decisions on their subjective perceptions, beliefs, and attitudes (Garcés-Ayerbe et al., 2012). Consequently, managers who perceive sustainability as an ethical issue tend to be more proactive, entrepreneurial, and sustainability-oriented by triggering activities such as employee trainings, increasing health and safety supports, and developing a dialogue with relevant stakeholders (Bos-Brouwers, 2010). Greater awareness among owners/managers, then, contributes to the implementation of participative mechanisms that can involve both internal and external stakeholders in the adaptation of a company's sustainability management tools.

It should also be noted that while attitudes toward sustainability may be preconceived and influenced by age and education, increased knowledge in this area through the course of business conduct can raise managers' awareness and influence their attitudes and decision-making toward sustainability (Fritzsche & Oz, 2007; Hsu & Cheng, 2012; Petts, Herd, & O'hEocha, 1998; Schaper, 2002). Indeed, managers with good sustainability awareness recognize the importance of maintaining a good business-community relationship. For example, a study by Shevchenko et al. (2016) demonstrates that sustainability awareness pushes managers to consult with different stakeholders to get their advice and suggestions on the best ways to implement sustainability management tools. SMEs that shift to sustainability use internal readings to drive development (Shevchenko



et al., 2016), and their improved sustainability awareness increases SMEs' search for social legitimacy through improved relationships with direct, transactional, and broad stakeholders. Such stakeholders, more often than not, welcome this process, as they are also staunch advocates for sustainability awareness. Thus, we hypothesize the following:

**H2** *Sustainability awareness is positively related to stakeholder consultation.*

## 2.2 | Stakeholder consultation, sustainable development policy, and sustainability reporting

On the internal level, firms implement sustainable development policies to integrate sustainability goals and guide their employees toward organizational objectives (Merchant & Van der Stede, 2011). However, before implementing a sustainable development policy, firms should first define what constitutes sustainability for both their industry and company, as well as identify the reasons why they should implement it (Collins et al., 2007). Because sustainability encompasses both environmental and social issues, it is subject to different and sometimes competing interpretations and rationales. Hence, management should clearly define its sustainability goals before embarking on policy implementation (Lueg & Radlach, 2016).

To this end, consulting with stakeholders, including experts and industry peers (Johnson, 2015), allows managers to get a better understanding of industry-specific issues and redesign their organizational processes to address stakeholder demands (Donaldson & Preston, 1995; Freeman et al., 2007). Indeed, stakeholders, including alliances and support networks—which are organizations or individuals that offer assistance, advice, or any other type of support on issues such as trade associations, governmental agencies, and employees—can help the organization implement its sustainable development policy (Collins et al., 2007). Stephan, Andries, and Daou (2019) demonstrate that SMEs work cooperatively in groups to identify more innovative solutions to address resource-gaps and adopt environmental management systems. For example, SME clusters can facilitate access to information and reduce transaction costs (Biondi, Frey, & Iraldo, 2000), while social capital and network learning can represent an avenue for SME development (Jämsä, Tähtinen, Ryan, & Pallari, 2011).

Johnson and Schaltegger (2016) argue that SMEs tend to face difficulties in implementing and integrating sustainable development policies due to internal shortcomings, such as the lack of awareness and expertise on sustainability matters, as well as limited financial resources. The external shortcomings are related to the complexity of international standards for local SMEs and the heterogeneity of the sector. To mitigate these rising challenges and to integrate sustainability goals into the organizational strategy, a crucial step is to team up with stakeholders such as customers, suppliers, industry peers, NGOs, and policymakers. Hence, we argue here that management-to-stakeholder consultation and cooperation mitigate the barriers

managers face when implementing a sustainable development policy. Thus, we also hypothesize that:

**H3** *Stakeholder consultation is positively related to sustainable development policy implementation.*

Based on H1 and H2, we further hypothesize that:

**H4a** *Perceived external pressure is positively related to sustainable development policy implementation through stakeholder consultation.*

**H4b** *Sustainability awareness is positively related to sustainable development policy implementation through stakeholder consultation.*

Research on SMEs also demonstrates that engagement in sustainability reporting is generally low, and the literature posits several explanations for this finding. For instance, on the one hand, SMEs wish to avoid external scrutiny as much as larger companies, especially when their level of sustainability performance is at odds with the institutional context (Ferri, Pedrini, & Pilato, 2016). On the other hand, the lack of formalization and public visibility of their sustainability efforts reduces SMEs' ability to advertise their good deeds (Bianchi & Noci, 1998; Bos-Brouwers, 2010). Nevertheless, the primary motivating factor for companies to establish high-quality reports is to engage the audience, where the continuous feedback of stakeholders through advice and suggestions contributes to improved decision-making processes, and hence, also better sustainability performance (WBCSD, 2014).

Sustainability reporting is defined here as a process through which information is shared and organized to serve the decision-making process of the management team in the implementation of corporate sustainability objectives (Burritt & Schaltegger, 2010). There are several approaches to sustainability reporting, such as the outside-in approach, the inside-out approach, and the cluster approach. The outside-in approach focuses on meeting stakeholders' expectations, defining management activities based on publicly discussed issues, and providing the information required by external parties, such as rating agencies and media groups, via communication with stakeholders (Schaltegger & Wagner, 2006). Conversely, the inside-out approach is based on the company's strategies, where managers identify sustainability weaknesses and then design solutions to bolster them. A sustainability performance measurement system as well as indicators are then established, which allow the reporting of the company's situation, achievements, and recommendations for future enhancements (Herzig & Schaltegger, 2011).

Last, there is the cluster approach, where SMEs sharing similar business activities and characteristics cooperate by setting up specific cluster tools to be used across the cluster (e.g., industry-wide), such as communication tools, operational models, and guidelines. The cluster approach relies on the managerial and technological synergy between different companies operating in the same industry, which is also an opportunity to spread innovation into the local system (Battaglia, Bianchi, Frey, & Iraldo, 2010). For example, in a study of the European

fashion industry, Turker and Altuntas (2014) show that companies perceiving their suppliers as strategic partners, and that strive to establish long-term relationships of trust and cooperation with them, were more likely to use common benchmarks for their work standards and environmental practices and to consider sustainability issues in their annual corporate reports.

The literature, then, shows that different approaches to sustainability reporting all point to the need to consult with stakeholders, especially those who are essential to the organization's performance, such as customers and suppliers. These consultations facilitate the company's alignment of their sustainability performance with their institutional contexts, and further, to communicate their achievements using this participative decision-making process (Hall, Millo, & Barman, 2015). Consequently, we advance the following fifth hypothesis:

**H5** Stakeholder consultation is positively related to sustainability reporting.

Based on H1 and H2, we further hypothesize that:

**H6a** Perceived external pressure is positively related to sustainability reporting through stakeholder consultation.

**H6b** Sustainability awareness is positively related to sustainability reporting through stakeholder consultation.

The graphical representation of the complete model of relationships is presented in Figure 1.

### 3 | METHOD

#### 3.1 | Sample

The secondary data that inform this study's findings come from a survey developed by the *Ministère du Développement Économique, de l'Innovation et de l'Exportation* (Ministry of Economic Development, Innovation, and Export Trade) in collaboration with the *Ministère du*

*Développement Durable, de l'Environnement, et de la Lutte Contre les Changements Climatiques* (Ministry of Sustainable Development, Environment, and the Fight Against Climate Change) (MDEIE, 2015). The original survey's objective was to measure the evolution of Quebec companies' attention to sustainable development. The sample includes 1,697 companies randomly selected by considering the distribution of companies in the various regions of Quebec (i.e., a stratified method). A total of 711 companies responded to the telephone survey for a 60.4% response rate (Table 1). We obtained this database following the submission of an "access to information request for research purposes" in 2017. To test our hypotheses, we selected a sub-sample composed of all micro- (less than 10 employees), small- (10–49 employees), and medium-sized (50–249 employees) enterprises ( $N = 431$ ).

#### 3.2 | Measures

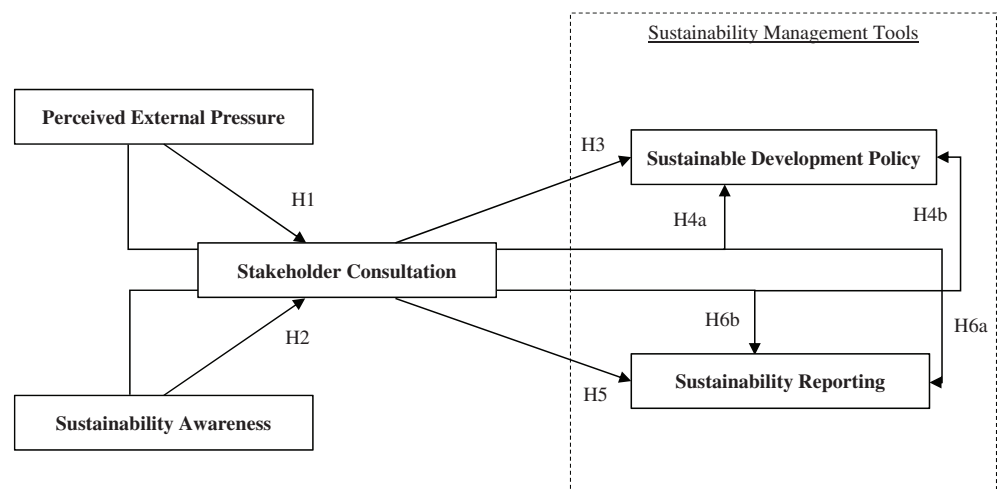
The survey statements are provided in full in Appendix. The statements from each measure were randomized to avoid possible order effects and reduce method-bias, and each statement was answered either "yes" or "no" (yes = 1, no = 0), unless otherwise noted.

##### 3.2.1 | Perceived external pressure

We computed the index of perceived external pressure by adding up respondent scores on three statements assessing the perceived pressure from (1) purchasers, (2) consumers and society, and (3) international markets. Thus, scores for this variable range from 0 to 3. This measurement is based on Boiral et al.'s (2017) measure of primary external stakeholders.

##### 3.2.2 | Sustainability awareness

We computed the index of sustainability awareness by adding the scores obtained for three statements defining corporate sustainability either in terms of (1) economic and financial performance,



**FIGURE 1** Hypothesized model

**TABLE 1** Characteristics of sample (N = 431)

Organizational size	1 to 9 employees	35.5%
	10 to 49 employees	43.9%
	50 to 99 employees	13.2%
	100 to 249 employees	10.4%
Organizational age	0 to 9 years	7.0%
	10 to 24 years	35.0%
	25 to 49 years	46.6%
	50 years or more	11.4%
Industry	Agriculture, forestry, fishing and hunting	4.9%
	Mining and oil and gas extraction	1.4%
	Utilities	0.7%
	Construction	10.7%
	Manufacturing	25.8%
	Accommodation and food services	2.1%
	Other services (e.g., trade, transportation, finance, health care)	54.5%
	Region	Greater Montreal
	Central regions	52.2%
	Resources regions	22.0%

(2) environmental impact, and (3) social impact. Responses related to both the environmental and social impacts were weighted by 2, resulting in scores that range from 0 to 5. This measure is based on the three sub-dimensions used by Atmaca et al. (2019) to measure sustainability awareness.

### 3.2.3 | Stakeholder consultation

We computed the index of stakeholder consultation by adding up the scores from four statements assessing whether or not the company had, in the previous 2 years, carried out sustainable development actions or projects in consultation with one or more of the following groups: (1) employees, (2) suppliers, (3) clients, and (4) the community. As a result, scores for this variable could range from 0 to 4. Consultation is an integral part of the process to foster stakeholder engagement. Ayuso et al. (2014), in their measurement of stakeholder engagement, have incorporated similar items to measure the consideration of stakeholder perceptions.

### 3.2.4 | Sustainable development policy

The index measuring sustainable development policies was computed by averaging the scores obtained on four policy-related statements (e.g., "Would you say that your company integrates environmental and social criteria in the choice of its purchases and its suppliers?").

Each statement was rated on a 5-point scale ranging from 1 to 5 (1 = not implemented, 2 = currently implementing, 3 = implemented, 4 = proactively implemented, and 5 = exemplarily implemented), and so scores vary between 1 and 5. Moreover, the list of sustainability management tools proposed by Johnson (2015) was used to identify relevant items in the government survey.

### 3.2.5 | Sustainability reporting

We computed the index of sustainability reporting by adding up scores on three statements assessing whether or not the company used (1) sustainable development reports, (2) public presentations, and (3) the corporate website, to communicate with the groups involved in its sustainable development actions or projects. Thus, scores for this variable range from 0 to 3. Specifically, these three elements are different strategies that companies can use to communicate their sustainability performance. Johnson (2015) identified the production of a sustainability report as an essential part of measuring sustainability performance.

### 3.2.6 | Control variables

Variables such as organizational size and age, industry sector, and the economic region were also considered to control for possible confounding factors. Organizational size and age were continuous variables, in that all organizations had between 1 and 249 employees, and between 0 and 199 years of existence. Additionally, dummy variables were created to control for differences between the manufacturing and the service industries (1 = *manufacturing and extraction*, 0 = *other*) and between the Greater Montreal and the rest of Quebec (1 = *Greater Montreal*, 0 = *other*). Descriptive statistics of our sample are presented below in Table 2.

## 3.3 | Data analysis

We conducted statistical analyses with the Mplus structural equation modeling (SEM) program based on the covariance matrix (Muthén & Muthén, 2012). SEM provides a robust statistical framework that allows for testing multiple relationships simultaneously by considering the structural model as a whole. To strengthen the results, we also used bootstrapping analysis (Shrout & Bolger, 2002), which is a non-parametric resampling procedure for statistical inference "that does not impose the assumption of normality of the sampling distribution" (Preacher & Hayes, 2008, p. 880). We conducted bootstrap analyses using the estimates from 5,000 random replicates with replacements from the full sample.

Goodness of fit was established by using the chi-square statistic ( $\chi^2$ ), the comparative fit index (CFI), and the root mean square error of approximation (RMSEA). A non-significant chi-square and values greater than .95 for the CFI, and lower than .05 for the RMSEA, are

**TABLE 2** Summary statistics and zero-order correlations ( $N = 431$ )

Variable	Min-max	Mean	s.d.	1	2	3	4	5	6	7	8
1. Organizational size	1–240	35.05	43.68	–							
2. Organizational age	0–190	30.51	19.92	.30**	–						
3. Industry (manufacturing = 1, service = 0)	0–1	0.27	0.45	.01	–.04	–					
4. Region (Montreal = 1, other = 0)	0–1	0.26	0.44	–.03	–.09	–.04	–				
5. Perceived external pressure	0–3	1.07	0.91	.00	.05	.01	.09	–			
6. Sustainability awareness	0–5	4.17	1.21	–.04	.02	.05	–.05	–.01	–		
7. Stakeholder consultation	0–4	2.41	1.23	–.04	–.04	–.07	.07	.24**	.23**	–	
8. Sustainable development policy	1–5	3.09	0.65	.06	.05	–.01	–.02	.16**	.08	.32**	–
9. Sustainability reporting	0–3	1.48	0.88	.06	.03	–.04	.04	.11*	.18**	.30**	.33**

Note: \*  $p < .05$ ; \*\*  $p < .01$ .

**TABLE 3** Summary of results ( $N = 431$ )

Variable	Stakeholder consultation			Sustainable development policy			Sustainability reporting		
	$\beta$	s.e.	t	$\beta$	s.e.	t	$\beta$	s.e.	t
Control									
Organizational size	.00	.00	–0.26	.00	.00	1.34	.00	.00	1.58
Organizational age	.00	.00	–0.96	.00	.00	0.75	.00	.00	0.28
Manufacturing industry	–.22	.12	–1.81	.01	.07	0.19	–.05	.09	–0.57
Montreal region	.16	.13	1.24	–.05	.07	–0.70	.03	.09	0.33
Predictor									
Perceived external pressure	.31	.06	4.92***	.01	.03	0.40	.10	.05	2.26*
Sustainability awareness	.25	.05	4.89***	.05	.03	1.51	.03	.04	0.86
Stakeholder consultation	–	–	–	.15	.03	5.74***	.20	.04	5.82***
Indirect effect									
Perceived external pressure	–			.05 [.02; .09]			.06 [.03; .12]		
Sustainability knowledge	–			.04 [.02; .07]			.05 [.02; .10]		
$R^2$	.13			.11			.12		

Note: The standardized estimates are based on 5,000 bootstrap resampling. Values in brackets represent the 99% bias-corrected confidence interval of the indirect effects.

Note: \*  $p < .05$ ; \*\*  $p < .01$ ; \*\*\*  $p < .001$ .

both indicative of a good fit (Hu & Bentler, 1999). Because our model was based on observed (as opposed to latent) variables, we could not perform a test of the measurement model. Thus, the goodness-of-fit statistics were obtained from the full structural model. To estimate the significance of the indirect effects, we needed to control for the relative strength of the direct effects on the mediated paths, so we tested the hypothesized model (i.e., the fully mediated model) based on the saturated model (Cheung & Lau, 2008; Preacher & Hayes, 2008).

The goodness-of-fit statistics results showed that the theoretical model was a good fit to the data:  $\chi^2(12, N = 431) = 17.24$ , ns;

$\chi^2/df = 1.44$ ; CFI = .97; RMSEA = .03 with a significance test (PCLOSE) of .81.

## 4 | RESULTS

The results reported in Table 3 supported Hypotheses 1 and 2 by showing that perceived external pressure (H1) and sustainability awareness (H2) were positively related to stakeholder consultation ( $\beta = .31$  and  $.25$ , respectively). Hypotheses 3 and 5 predicted that stakeholder consultation is positively related to sustainable



development policy implementation (H3) and to sustainability reporting (H5). Again, the results ( $\beta = .15$  and  $.20$  for sustainable development policy and sustainability reporting, respectively) supported our hypotheses.

Hypotheses 4a and 4b predicted that perceived external pressure (H4a) and sustainability awareness (H4b) are positively related to sustainable development policy implementation via stakeholder consultation. The standardized indirect effect of perceived external pressure on sustainable development policy yielded a coefficient of  $.05$ , with a 99% confidence interval excluding zero ( $.02, .09$ ), thus supporting Hypothesis 4a. Similarly, the standardized indirect effect of sustainability awareness on sustainable development policy was  $.04$  and the 99% confidence interval excluded zero ( $.02, .07$ ), supporting Hypothesis 4b.

Finally, Hypotheses 6a and 6b predicted that perceived external pressure (H6a) and sustainability awareness (H6b) are positively related to sustainability reporting via stakeholder consultation. The standardized indirect effect of perceived external pressure on sustainability reporting yielded a coefficient of  $.06$ , with a 99% confidence interval excluding zero ( $.03, .12$ ), thus supporting Hypothesis 6a. Similarly, the standardized indirect effect of sustainability awareness on sustainability reporting was  $.05$  and the 99% confidence interval excluded zero ( $.02, .10$ ), supporting Hypothesis 6b.

## 5 | DISCUSSION

This section presents the main contributions of the study as well as its limitations and avenues for future research. The objective of this article was to propose an integrative framework to better understand the factors that can influence SMEs' implementation of sustainability management tools. The integration of several concepts into a single model provides a more accurate picture of causal relationships in this area.

Moreover, this study has three main contributions to the literature. Firstly, the proposed model tested many little-studied causal relationships, which is a link that had previously received little attention from researchers (e.g., Cantele & Zardini, 2020; Halila, 2007). Specifically, this study provides a better understanding of the relationship between sustainability awareness and the integration of sustainable development policy and sustainability reporting in SMEs. Also, this study confirms Cassells and Lewis's (2011) finding that there is a weak, direct relationship between the awareness and actions of owners/managers in SMEs. Conversely, awareness-raising can have an indirect impact on the implementation of sustainability management tools.

Secondly, to our knowledge, this is the first study to have tested the mediating role of stakeholder consultation on, in general, the integration of sustainability management tools, and in particular, micro- to mid-sized enterprises. Indeed, the lack of empirical studies on causal links is also an important area of research (Cantele & Zardini, 2020; Guenther et al., 2016). Stakeholder engagement and its impact on the

integration of sustainable development tools has received little attention in previous studies. Earlier research has focused on perceived stakeholder pressures (e.g., Cantele & Zardini, 2020) and the role of managers in implementing new mechanisms (e.g., Johnson, 2015). However, little research has focused on communication and dialogue with stakeholders.

Additionally, this study contributes to the literature on stakeholder theory (Freeman, 1984) and highlights the pivotal role of stakeholder consultation in the implementation of sustainability management tools, particularly to SMEs' owners/managers. This relationship can be explained, at least in part, by the positive impact such consultations have on the knowledge and awareness of owners/managers. This process, then, could reduce the risks and complexities of developing and integrating sustainability management tools into a company's strategies (e.g., Johnson & Schaltegger, 2016). Specifically, the intermediary role of stakeholder consultation in SME development of new environmental initiatives has been little studied using stakeholder theory (Boiral et al., 2019; Hörisch et al., 2014).

This study also has important managerial implications, as it demonstrates the importance of awareness and training activities to ensure that managers and owners understand what it means to participate in sustainable development. In this context, it will be essential for public authorities and business associations to develop sensitization tools adapted to the reality of SMEs to promote these companies' adoption of sustainability management tools. Moreover, it is more effective to propose several models for how to consult stakeholders to promote their integration into decision-making processes. These processes could promote the implementation of more and better sustainability management tools at SMEs.

Like all studies, the current work also has several limitations. First, the scales used to measure our variables come from another survey that received only limited validation in the literature. It would, therefore, be valuable for future research to replicate our findings using operational constructs that have followed a more stringent development process in-line with their theoretical definition (e.g., Cantele & Zardini, 2020). For example, a well-established measure of external pressures is that of Henriques and Sadorsky (1999), which also allows for distinguishing between several components of the pressure exerted by stakeholders (e.g., regulatory and community stakeholders). It would also be relevant to measure more mechanisms that can be mobilized to foster stakeholder engagement. Many relevant scales have been identified by Bowen et al. (2017) in their systematic review of measurement scales. Another limitation is that this study is based on a single data sample. As Revell, Stokes, and Chen (2010) note, SMEs' engagement to sustainable development may be influenced by the timing (i.e., context) of the study, as sustainability comes in and out of cultural popularity. In this context, it is crucial that future research plans for the integration of several sustainability measures over time to limit the influence of fluctuating popularity levels. Finally, it would also be useful for future studies to consider the level or degree of internalization of sustainable development into organizational practices. Moreover, some concepts, such as the symbolic and

substantial integration of management systems, could also enrich the framework proposed in this study (Boiral, 2007; Christmann & Taylor, 2006).

## ORCID

David Talbot  <https://orcid.org/0000-0002-9675-2703>

## ENDNOTE

<sup>1</sup> The Institut de la Statistique du Québec (2020) defines an SME “as a company with 1–499 employees inclusively, and whose sales do not exceed \$50 million”.

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## APPENDIX. SURVEY STATEMENTS A

### Sustainability awareness

How do you define sustainable development for a company?

- The economic and financial performance of a company
- The environmental impact of a company
- The social impact of a company

### Perceived external pressure

Over the past 2 years, what has prompted your company to carry out actions or projects to improve its economic performance while integrating environmental or social issues?

- The pressure from purchasers
- The pressure from consumers and society in general
- The requirements of international markets

### Stakeholder consultation

Are sustainable development actions or projects carried out in consultation with one or more of the following groups?

- The employees
- The suppliers
- The community
- The clients

### Sustainable development policy

Would you say that your company's management systems integrate environmental and social criteria?

Would you say that your company integrates environmental and social criteria in the choice of its purchases and its suppliers?

Would you say that your company's human resources management is framed by a policy that integrates concerns for the development and well-being of your employees?

Has your company implemented a management framework to improve its environmental performance with regard to the management of raw and residual materials?

### Sustainability reporting

Which of the following means does your company use to inform or communicate with the groups involved in sustainable development actions or projects?

- The company's website
- Sustainable development reports
- Public presentations