

## Sustainability in SMEs: A Systematic Literature Review (PRISMA Compliant)

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### *Abstract*

**Background:** In today's complicated, competitive, and chaotic business world, adopting sustainability principles is essential for stable and sustainable growth for small and medium-sized businesses, and their survival depends on it to a considerable extent. However, despite SMEs being a significant aspect of the national and global economies, their participation in Sustainability is far from satisfactory. Only a tiny percentage of them have adopted and incorporated sustainability principles into their company plans and everyday operations. According to GRI's (Global Reporting Initiative) Sustainability Disclosure Database, SMEs accounted for just 10.22% of total sustainability reports captured in 2017 and 15% of accurate sustainability reports captured in 2018 (with not many reports submitted yet), and this figure has remained nearly constant for the last seven years.

**Objective:** The purpose of this paper is to (1) identify and examine the literature on Sustainability in SMEs and (2) identify gaps in the literature that propose future research directions.

**Methods:** Papers from the broad domains of SMEs and Sustainability are identified and examined using a precise set of inclusion and exclusion criteria. In October 2021, we conducted systematic literature reviews using the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) criteria, and we selected 10 papers after three rounds of selection.

**Conclusions:** According to the report, small and medium businesses are undergoing a shift that requires entrepreneurs to be aware of and take the necessary actions to ensure their long-term viability. As a result, SMEs achieve good performance and generate long-term growth, and this study investigates the impact of internal, external, and risk management on SMEs' performance.

**Keywords:** 'SMEs', 'small and medium-sized enterprises', 'Sustainability'.

## **Introduction**

### **Introduction to SMEs:**

Small and medium-sized businesses (SMEs) play a critical role in developing jobs and overall economic growth. SMEs are defined differently in different nations, industries, organizations, agencies, and academic communities. SMEs are typically defined numerically or primarily as businesses with 1 to 100 employees, with a maximum limit of 250 employees in some cases. When statistically defined, the lowest limit for 'small scale enterprises' is generally stated at 5-10 workers, with a 50-100 worker upper limit. Usually, the maximum limit for 'medium-sized firms' is 100-250 employees (Inyang, 2013). SMEs has outnumbered large firms considerably, employ vast numbers of people and are generally entrepreneurial, helping to shape innovation. Spence and Lozano note that "SMEs are majorly oriented toward solving day-to-day problems; informal relations, interpersonal relations, and communication are dominant" (Spence and Lozano, 2000). Enderle adds "a high degree of interrelation with their environment or community of operation. SMEs are subject to the market dynamics that large enterprises determine through the supply chain" (Enderle, 2004).

According to the Organization for Economic Co-operation and Development (OECD) report, "Enhancing the Contributions of SMEs in a Global and Digitalized Economy, SMEs account for almost 99 percent of all enterprises in the OECD area. Furthermore, they account for roughly 70% of total employment and are the 'major contributors to value creation, providing between 50% and 60% of total value added on average.'" In developing economies, SMEs contribute up to 45 percent of total employment and 33 percent of GDP. These figures show that the involvement of SMEs in Sustainability is crucial for the implementation of the sustainability strategy and that SMEs and Sustainability are intimately intertwined.

### **Introduction to Sustainability:**

According to the University of California, Los Angeles (UCLA) Sustainability Committee, "Sustainability is defined as the 'convergence of environmental health, social equality, and economic vitality in the creation of flourishing, healthy, diverse, and resilient communities for this generation and future generations.'" Sustainability demands a systems approach and an understanding of complexity because it acknowledges how interconnected these issues are. "The concept of 'sustainable development is defined as the development that meets present needs without affecting future generations' ability to meet their own needs" (WCED, 1987: 54). At the organisational level, the corporate sustainability concept can be defined as firms' systematic management attempts to balance environmental, social, and economic goals to

reduce harm to natural surroundings and societies while enhancing benefits. (e.g. Dyllick and Hockerts, 2002). Three elements in Sustainability, i.e., Social (protection of natural resources and Environment), Environment (subsidies and incentives to promote efficiency, environmental), and Economy (corporate social responsibility, business ethics, worker protection).

**Fig. 1 Sustainability Pillars**



Source: ("Getting to Sustainability – Lessons from Yangon - US/ICOMOS", 2021)

### **Research Objective**

The purpose of this paper:

- (1) identify and examine the literature on Sustainability in SMEs and
- (2) identify gaps in the literature that propose future research directions.

### **Methods**

#### **Round 1: Keyword Search**

We conducted three selection rounds in October 2021, following the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) standards for performing systematic literature reviews. We began by searching Google Scholar and SpringerLink Journals databases for predefined keywords. This step generated 6,07,000 results in the Google Scholar database and 38,192 papers in the SpringerLink Journals database. Next, we used the filter of Publication dates (2016-2021) to narrow the search. This yielded 57,500 results in the Google Scholar database and 21,239 results in the SpringerLink Journals database.

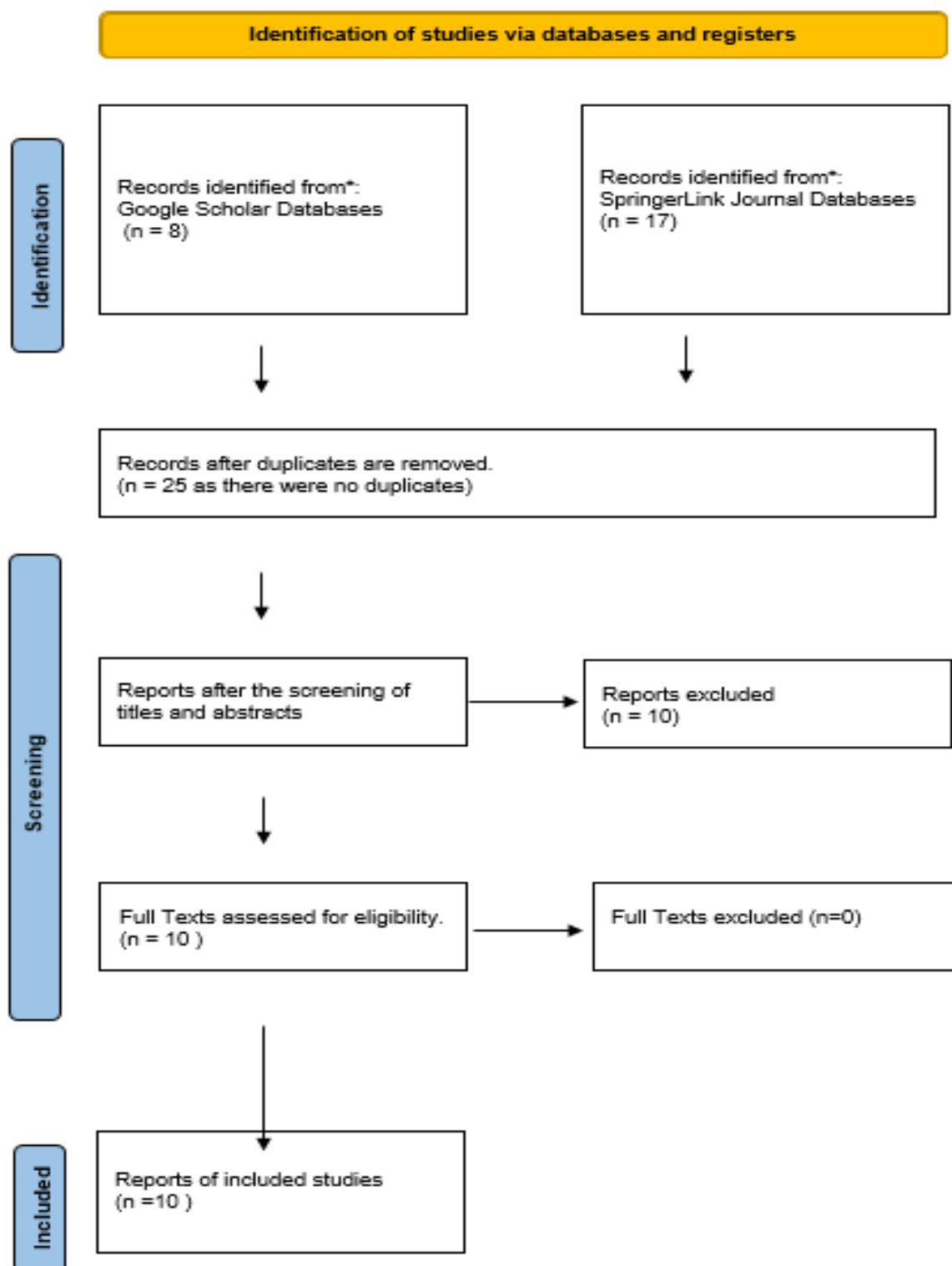
#### **Round 2: Screening of Titles with exact keywords**

Next, after the filters of 'Content = Research articles', 'Discipline = Business and Management' and 'Sub-discipline = [Business and Management, general](#)' in SpringerLink Journals database, we got 438 results. After the filter of the Exact phrase 'Small and Medium Enterprise + Sustainability' and in the 'title of the article' in the Google scholar Journals database, we got 8 results. After filtering the Exact phrase 'Small and Medium Enterprise + Sustainability' and in the 'title of the article' in SpringerLink Journals database, we got 17 results. The total sample is 25 non-duplicate research articles that met our inclusion criteria of filters, keywords in titles, content and disciplines. The authors cross-examined the results for accuracy and consistency. Several rounds of the debate were used to settle disagreements. The justification for this stage of screening was because the goal of our systematic literature analysis was to determine the Sustainability of SMEs.

#### Round 3: Screening of Full Text

We eliminated 15 more papers in the following phase of screening because they met at least one of the exclusion as mentioned earlier criteria: We excluded any publication that satisfied at least one of the following criteria: (1) primary focus on Sustainability without SMEs (n=11); (2) primary focus on SMEs without Sustainability (n=1); (3) themes matching keywords but irrelevant content (n=3).

In the end, 10 papers have remained in the sample. According to the PRISMA criteria, the selection procedure is summarized as follows.



List of final 10 papers:

Citation	Themes	Methodology	Theories	Summary
Alqassabi, M. A. (2020). "Insights on Sustainability of Small and Medium Enterprises in Oman: A Conceptual Framework. International Journal of Economics and Financial Issues", 10(1), 209.	1) In Oman, a conceptual framework for helping small and medium businesses has been developed. 2) The structure and development of SMEs in Oman 3) Sustainability indicators of SMEs in Oman 4) The impact of SMEs' challenges in Oman 5) Challenges of small and medium enterprises in Oman ranked by average impact 6) Impact of government assistance to SMEs sustainability in Oman 7) Correlation between government support and Sustainability of SMEs in Oman 8) Recapitulation of the results of the correlation analysis	1) Epistemology Research paradigm 2) Sequential mixed design 3) The study was accompanied by interviews with 15 people, 10 of whom are SMEs owners and 5 of whom are government officials and policymakers in Oman. 4) Survey has been conducted using structured questionnaire 5) Cronbach Alpha 6) Survey has been collected from 390 respondents 7) Stratified random sampling 8) Chi-square test and Spearman rank correlation	Stakeholders theory	1) The nexus between and the r of government support and Sustainability of the SMEs in On 2) Found positive links and the challenges most facing SMEs in Oman 3) Many SMEs' owners were unaware of these resources and expressed concerns about the procedures, laws, and regulations that govern them, as well as the sufficiency of these resources to keep their firms afloat. 4) An independent regulatory unit of entrepreneurship
Ajibade, P., & Khayundi, F. (2018). Implications of records management policy for the small and medium enterprises sustainability in Raymond Mhlaba municipality in South Africa. ESARBICA Journal: Journal of the Eastern and Southern Africa Regional Branch of the International Council on Archives, 37, 178-194.	1) Records management policy (RMP) compliance in South Africa by SMEs 2) Establishing records management policy	1) Qualitative Approach 2) Multi-case approach 3) In-depth interviews were conducted with 23 companies 4) Exploratory data collection method 5) Purposive sampling technique	Not available	1) An existing policy and regulatory framework did not address small firm's RMP compliance 2) No RMP awareness and training 3) Most SMMEs were not aware of any RM standards, legislative and compliance framework for the small businesses 4) None of the respondents has training in RM standards, compliance and policy
Adeyemi, M. S., & Akanji, A. A. (2020). Role of Book Keeping on Sustainability of Small and Medium Enterprises (SMEs) in	1) Effect of bookkeeping practice on Sustainability of Small and Medium Enterprises (SMEs) 2) Ascertain the depth of SMEs owners' appreciation of the use of	1) Descriptive research design 2) Stratified and simple random sampling methods 3) Descriptive statistics of	Not available	1) Moderate significant positive relationship between bookkeeping and the Sustainability of SMEs 2) Bookkeeping practice has a

Citation	Themes	Methodology	Theories	Summary
Nigeria (A Case Study of Selected SMEs in Osun State). <i>Methods</i> , 4(9), 140-154.	bookkeeping 3) Constraints of SMEs on standard bookkeeping records 4) Impact of Bookkeeping on Small and Medium Enterprises Sustainability 5) Constraint of SMEs to standard bookkeeping practice	frequency distribution, percentages mean, and standard deviation were used to analyze and relate variables 4) correlation and regression analysis 5) Structured questionnaire data collection method		significant effect on microenterprise sustainability 3) Accounting bookkeeping would help SMEs to grow
Kurniawati, D., & Anggraeni, O. (2021, January). Sustainability Status of Batik Small and Medium Enterprises (SME) in Jember Regency. <i>The First International Conference on Social Science, Humanity, and Public Health (ICOSHIP 2020)</i> (32-36). Atlantis Press.	1) sustainability status of Batik Small and Medium Enterprises (SOME) in Jember Regency in terms of ecological, economic and social dimensions	1) Quantitative descriptive method 2) simple random sampling technique 3) Multidimensional scaling (MDS) analysis with the Rapfish (Rapid Appraisal for Fisheries) method	Not available	1) Sustainability status of Jember Batik Small and Medium Enterprises (SME) is in a reasonably sustainable status, with the index value of sustainability status around 67.75 2) Sustainability dimension has a lower sustainability index value 3) Considering financial capability, time, and energy
Hanggraeni, D., Ślusarczyk, B., Sulung, L. A. K., & Subroto, A. (2019). The impact of internal, external and enterprise risk management on the performance of micro, small and medium enterprises. <i>Sustainability</i> , 11(7), 2172.	Develop the role of internal factors, external factors, and risk management variables on MSMEs' business performance	1) Probability sampling method 2) Offline survey method 3) SPSS processing tool 4) Quantitative data analysis 5) Resource-based view and Market-based view method 6) To measure 1401 data of MSMEs	1) Five Forces Porter theory 2) internal factor theory 3) Porter's theory	1) Internal factors have a positive influence on MSMEs performance 2) Positive effects of external variables on performance 3) Risk management also has a positive impact on MSMEs' performance
Kot, S. (2018). Sustainable supply chain management in small and medium enterprises. <i>Sustainability</i> , 10(4), 1143.	1) Sustainable development concerning managing the supply chain of SMEs 2) Empirical findings in Sustainable Supply Chain Management in SMEs 3) Sustainability areas of SCM and SME 4) attention and scrutiny regarding SSCM practices	1) Survey questionnaire that was divided into two parts, with the first identifying the respondents, and the second identifying the critical sustainable supply chain management (SSCM) elements in the practices of small and medium enterprises	multi-faceted theory	1) Sustainability areas are critical in the supply chain management practices of the studied SMEs 2) Sustainability areas of SCM and SME 3) SMEs' sector acts much better than large units

Citation	Themes	Methodology	Theories	Summary
		2) Data from direct method between January and March 2017 3) 383 fully completed questionnaires qualified for final analysis 4) Likert is a five-level scale		
Hernita, H., Surya, B., Perwira, I., Abubakar, H., & Idris, M. (2021). Economic Business Sustainability and Strengthening Human Resource Capacity Based on Increasing the Productivity of Small and Medium Enterprises (SMEs) in Makassar City, Indonesia. Sustainability, 13(6), 3177.	1) Increasing the capabilities of small and medium -sized businesses' human resources (HR) 2) The impact of human resource capacity, business productivity, technology adoption, and business diversification on SMEs' long-term viability 3) Increasing the government's role in supporting business development, productivity, business stability, and SMEs' long-term viability	1) Sequential explanatory design approach 2) Qualitative and Quantitative data analysis 3) Correlation and multiple regression 4) Questionnaires were distributed to 15 districts in Makassar City 5) Snowball sampling technique	Not available	1) Economic enterprises developed by SMEs do not experience significant changes 2) Online-based product marketing 3) Limited product innovation 4) Inhibiting factors in increasing the productivity and profitability of the business
Aribaba, F. O., Oladele, R., Ahmodu, A. L. O., & Yusuff, S. A. (2019). Tax policies and entrepreneurship sustainability in Ondo State, Nigeria. Journal of Global Entrepreneurship Research, 9(1), 1-13.	1) Tax policies and entrepreneurship sustainability 2) effect of tax policies on the survival of entrepreneurship	1) Sample size and sample technique 2) Simple random and quota sampling technique 3) Cronbach's Alpha 4) 252 copies of structured questionnaire 5) Judgmental sampling technique 6) Chi-square and Ordered Logistic Regression method 7) Multi-stage sampling techniques	ability-to-pay theory	1) Multiple taxes portends a greater danger to the Sustainability of entrepreneurship 2) Tax rate and tax incentives
Karani, C., & Mshenga, P. (2021). Steering the Sustainability of entrepreneurial start-ups. Journal of Global Entrepreneurship Research, 1-17.	1) potential risks, survival, sharing resources, incubation, responsible innovation, innovative marketing, networking and science 2) Sustainability brought to the fore critical insights into the approaches that start-ups	1) Manual exploratory analysis approach 2) Machine learning methods 3) Innovative research methods	1) Human relations and contingency theories 2) Schumpeter's theory 3) Club theory 4) System theory 5) Organizational	1) Organizational theoretical approaches were identified as content-rich and applicable in the pursuit for start-ups sustainability 2) Influence the sustainability management theory, especially for entrepreneurial start-ups



Citation	Themes	Methodology	Theories	Summary
			theoretical approaches 6) organism metaphor and population ecology theory	
Roxas, B., & Chadee, D. (2016). Knowledge management view of environmental Sustainability in manufacturing SMEs in the Philippines. <i>Knowledge Management Research &amp; Practice</i> , 14(4), 514-524.	1) Role of knowledge management (KM) in enabling small and medium enterprises (SMEs) 2) SMEs need to harness their KM orientation 3) Effective environmental management practices in business 4) Relational capital and innovation capacity	1) survey of 516 SMEs engaged in manufacturing 2) standard factor analysis 3) Two-step approach to data analysis	1) Scale development theory 2) knowledge-based theory	1) Positive role relational capital plays in augmenting a firm's innovation capability 2) Social capital can effectively compensate for SMEs 3) SMEs tend to rely on their external networks to overcome the so-called liability of smallness

## Discussion

### Understanding SMEs

Small and medium-sized businesses (SMEs) are vital to the global economy's growth and development because they offer jobs and taxes in many industries, including agriculture and mining. "Small and medium businesses are the foundation and backbone of the economy, and they are the first step in stabilizing an unstable economy" (Aremu & Adeyemi, 2011). "The importance of a SME-friendly business environment for growth and job creation has been acknowledged in many nations throughout the world" (Kuehl, 2006). "SMEs account for more than 70% of all jobs in some critical areas, such as textiles, wood goods, metal products, publishing, construction, and furniture manufacturing. As a result, small commercial businesses are a part of the informal sector, and they fill the void left by the informal sector's slow expansion in the economy" (Adeyemi, M. S., & Akanji, A. A., 2020).

SMEs lag considerably behind the international market in terms of seeking innovation and improvements. Moreover, due to a lack of access to the financial system, these businesses have difficulty raising funds from banks or the capital market. "Lack of understanding about prospective assets such as infrastructure, brand image, product presentation, management system, and other information that influences the performance of suppliers and demanders are common challenges that SMEs confront these days" (Alqassabi, M. A., 2020). According to Eniola and Entebang (2015), "SMEs are one of the essential aspects of Oman's economy and help control the country's level of development".

“Small and medium-sized businesses have dominated the industrial sector in both developed and developing countries, and they are economic growth and development stimulants” (Olukotun et al., 2012). “Small and medium-sized businesses (SMEs) account for over 90% of all businesses in Nigeria” (Aruwa, 2006). “Despite the significant contributions that SMEs have made to the country's economic rebirth and prosperity, they face a slew of obstacles that have hampered their operations and Sustainability, leading to closures and insatiability in their operations in developed countries around the world. The majority of these issues are related to poor business performance, low growth rates, hiring incompetent employees, financial misappropriations, and debt” (Adeyemi, M. S., & Akanji, A. A., 2020).

“Records management practices (RMP) boost a company's return on investment”, according to Ngulube (2011). The RMP, on the other hand, provides tools and a framework for tracking company performance and accountability to achieve these ROIs. “Small enterprises are crucial to the South African Economy, and this cannot be overstated. Small-scale businesses employ over 90% of the private workforce. At the same time, SMEs account for over 91 percent of formal operations, producing between 52 and 57 percent of GDP and providing up to 61 percent of total job opportunities” (Abor & Quartey 2010; Ajibade 2015; Ajibade & Khayundi 2017). Furthermore, “Due to the general rapid growth of information technology (IT), RMP compliance requires deploying an integrated electronic records management system” (Ajibade, P., & Khayundi, F., 2018).

#### Understanding Sustainability

“Supply chains undertake sustainable development initiatives due to the dangers and opportunities they face, and these are the two key elements influencing the development of sustainable supply chains” (Ross, D.F., 2013). “Among the challenges to developing sustainable supply chains are critical issues linked with their outside and interior contexts of operation” (Walker, H.; Di Sisto, L.; McBain, D., 2008).

Sustainable supply chain management (SSCM) demonstrates that “every business is a more extensive system that is part of a larger social–natural system. This entails collaborating with suppliers and recipients, other stakeholders, and managers to shape the relationships between these systems” (Slusarczyk, B, Kozma, T, 2017). Thus, managing a sustainable supply chain necessitates identifying “the most critical environmental and social impact components and then involving individual linkages in measures that will mitigate these components' adverse effects” (Kronenberg, J.; Bergier, T, 2010).

#### SMEs involvement in Sustainability

Even though SMEs account for a significant portion of the national and global economies, their participation in Sustainability is far from

satisfactory. Only a small percentage of them have adopted and integrated sustainability principles into their business strategies and day-to-day operations. “Sustainability reporting by SMEs accounted for just 10.22% of total sustainability reports captured in 2017 and 15% of total sustainability reports captured in 2018” (with not many reports submitted yet), according to GRI's Sustainability Disclosure Database, and this figure has remained nearly constant for the last seven years. So, it is a question of why Sustainability is not ingrained in SMEs. “There are several causes for this, which vary by country and industry: 1) Employees' lack of understanding of the relevance of sustainability 2) Lack of understanding of the benefits of sustainability policies among business owners 3) There is a lack of inexpensive financial resources 4) Inadequate and insufficient management and skill development 5) There is a scarcity of information on how to put Sustainability into practice 5) Interference of well-intentioned sustainability measures with other commercial goals” (Sustainability Knowledge Group, 2021).

### Summary

Citation	Themes	Methodology	Theories	Summary
Alqassabi, M. A. (2020). "Insights on Sustainability of Small and Medium Enterprises in Oman: A Conceptual Framework. International Journal of Economics and Financial Issues", 10(1), 209.	1) In Oman, a conceptual framework for helping small and medium businesses has been developed. 2) The structure and development of SMEs in Oman 3) Sustainability indicators of SMEs in Oman 4) The impact of SMEs' challenges in Oman 5) Challenges of small and medium enterprises in Oman ranked by average impact 6) Impact of government assistance to SMEs sustainability in Oman 7) Correlation between government support and Sustainability of SMEs in Oman 8) Recapitulation of the results of the correlation analysis	1) Epistemology Research paradigm 2) Sequential mixed design 3) The study was accompanied by interviews with 15 people, 10 of whom are SMEs owners and 5 of whom are government officials and policymakers in Oman. 4) Survey has been conducted using structured questionnaire 5) Cronbach Alpha 6) Survey has been collected from 390 respondents 7) Stratified random sampling 8) Chi-square test and Spearman rank correlation	Stakeholders theory	1) The nexus between the role of government support and Sustainability of the SMEs in Oman 2) Found positive links and the challenges most facing SMEs in Oman 3) Many SMEs' owners were unaware of these resources and expressed concerns about the procedures, laws, and regulations that govern them, as well as the sufficiency of these resources to keep their firms afloat. 4) An independent regulatory unit of entrepreneurship

Citation	Themes	Methodology	Theories	Summary
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Adeyemi, M. S., & Akanji, A. A. (2020). Role of Book Keeping on Sustainability of Small and Medium Enterprises (SMEs) in Nigeria (A Case Study of Selected SMEs in Osun State). <i>Methods</i> , 4(9), 140-154.	1) Effect of bookkeeping practice on Sustainability of Small and Medium Enterprises (SMEs) 2) Ascertain the depth of SMEs owners' appreciation of the use of bookkeeping 3) Constraints of SMEs on standard bookkeeping records 4) Impact of Bookkeeping on Small and Medium Enterprises Sustainability 5) Constraint of SMEs to standard bookkeeping practice	1) Descriptive research design 2) Stratified and simple random sampling methods 3) Descriptive statistics of frequency distribution, percentages mean, and standard deviation were used to analyze and relate variables 4) correlation and regression analysis 5) Structured questionnaire data collection method	Not available	1) Moderate significant positive relationship between bookkeeping and the Sustainability of SMEs 2) Bookkeeping practice has a significant effect on microenterprise sustainability 3) Accounting bookkeeping would help SMEs to grow
Kurniawati, D., & Anggraeni, O. (2021, January). Sustainability Status of Batik Small and Medium Enterprises (SME) in Jember Regency. <i>The First International Conference on Social Science, Humanity, and Public Health (ICOSHIP 2020)</i> (32-36). Atlantis Press.	1) sustainability status of Batik Small and Medium Enterprises (SOME) in Jember Regency in terms of ecological, economic and social dimensions	1) Quantitative descriptive method 2) simple random sampling technique 3) Multidimensional scaling (MDS) analysis with the Rap-fish (Rapid Appraisal for Fisheries) method	Not available	1) Sustainability status of Jember Batik Small and Medium Enterprises (SME) is in a reasonably sustainable status, with the index value of sustainability status around 67.75 2) Sustainability dimension has a lower sustainability index value 3) Considering financial capability, time, and energy

Citation	Themes	Methodology	Theories	Summary
Hanggraeni, D., Ślusarczyk, B., Sulung, L. A. K., & Subroto, A. (2019). The impact of internal, external and enterprise risk management on the performance of micro, small and medium enterprises. <i>Sustainability</i> , 11(7), 2172.	Develop the role of internal factors, external factors, and risk management variables on MSMEs' business performance	1) Probability sampling method 2) Offline survey method 3) SPSS processing tool 4) Quantitative data analysis 5) Resource-based view and Market-based view method 6) To measure 1401 data of MSMEs	1) Five Forces Porter theory 2) internal factor theory 3) Porter's theory	1) Internal factors have a positive influence on MSMEs performance 2) Positive effects of external variables on performance 3) Risk management also has a positive impact on MSMEs' performance
Kot, S. (2018). Sustainable supply chain management in small and medium enterprises. <i>Sustainability</i> , 10(4), 1143.	1) Sustainable development concerning managing the supply chain of SMEs 2) Empirical findings in Sustainable Supply Chain Management in SMEs 3) Sustainability areas of SCM and SME 4) attention and scrutiny regarding SSCM practices	1) Survey questionnaire that was divided into two parts, with the first identifying the respondents, and the second identifying the critical sustainable supply chain management (SSCM) elements in the practices of small and medium enterprises 2) Data from direct method between January and March 2017 3) 383 fully completed questionnaires qualified for final analysis 4) Likert is a five-level scale	multi-faceted theory	1) Sustainability areas are critical in the supply chain management practices of the studied SMEs 2) Sustainability areas of SCM and SME 3) SMEs' sector acts much better than large units
Hernita, H., Surya, B., Perwira, I., Abubakar, H., & Idris, M. (2021). Economic Business Sustainability and Strengthening Human Resource Capacity Based on Increasing the Productivity of Small and Medium Enterprises (SMEs) in Makassar City, Indonesia. <i>Sustainability</i> , 13(6), 3177.	1) Increasing the capabilities of small and medium -sized businesses' human resources (HR) 2) The impact of human resource capacity, business productivity, technology adoption, and business diversification on SMEs' long-term viability 3) Increasing the government's role in supporting business development,	1) Sequential explanatory design approach 2) Qualitative and Quantitative data analysis 3) Correlation and multiple regression 4) Questionnaires were distributed to 15 districts in Makassar City 5) Snowball sampling technique	Not available	1) Economic enterprises developed by SMEs do not experience significant changes 2) Online-based product marketing 3) Limited product innovation 4) Inhibiting factors in increasing the productivity and profitability of the business

Citation	Themes	Methodology	Theories	Summary
	productivity, business stability, and SMEs' long-term viability			
Aribaba, F. O., Oladele, R., Ahmodu, A. L. O., & Yusuff, S. A. (2019). Tax policies and entrepreneurship sustainability in Ondo State, Nigeria. <i>Journal of Global Entrepreneurship Research</i> , 9(1), 1-13.	1) Tax policies and entrepreneurship sustainability 2) effect of tax policies on the survival of entrepreneurship	1) Sample size and sample technique 2) Simple random and quota sampling technique 3) Cronbach's Alpha 4) 252 copies of structured questionnaire 5) Judgmental sampling technique 6) Chi-square and Ordered Logistic Regression method 7) Multi-stage sampling techniques	ability-to-pay theory	1) Multiple taxes portends a greater danger to the Sustainability of entrepreneurship 2) Tax rate and tax incentives
Karani, C., & Mshenga, P. (2021). Steering the Sustainability of entrepreneurial start-ups. <i>Journal of Global Entrepreneurship Research</i> , 1-17.	1) potential risks, survival, sharing resources, incubation, responsible innovation, innovative marketing, networking and science 2) Sustainability brought to the fore critical insights into the approaches that start-ups	1) Manual exploratory analysis approach 2) Machine learning methods 3) Innovative research methods	1) Human relations and contingency theories 2) Schumpeter's theory 3) Club theory 4) System theory 5) Organizational theoretical approaches 6) organism metaphor and population ecology theory	1) Organizational theoretical approaches were identified as content-rich and applicable in the pursuit for start-ups sustainability 2) Influence the sustainability management theory, especially for entrepreneurial start-ups
Roxas, B., & Chadee, D. (2016). Knowledge management view of environmental Sustainability in manufacturing SMEs in the Philippines. <i>Knowledge Management Research &amp; Practice</i> , 14(4), 514-524.	1) Role of knowledge management (KM) in enabling small and medium enterprises (SMEs) 2) SMEs need to harness their KM orientation 3) Effective environmental management practices in business 4) Relational capital and innovation capacity	1) survey of 516 SMEs engaged in manufacturing 2) standard factor analysis 3) Two-step approach to data analysis	1) Scale development theory 2) knowledge-based theory	1) Positive role relational capital plays in augmenting a firm's innovation capability 2) Social capital can effectively compensate for SMEs 3) SMEs tend to rely on their external networks to overcome the so-called liability of smallness









future investigation. Below, we would like to highlight the following research gaps. First, Sustainable entrepreneurs have been the exception to the rule in entrepreneurship practice. Second, how knowledge in general and its strategic management, in particular, facilitates sustainable business, especially in a small firm context. Finally, Current literature concerning enterprises from the SMEs' sector in the context of supply chains.

### **Conclusions**

Small and medium-sized enterprises (SMEs) play a critical role in achieving sustainability goals and demonstrating that the relationship between SMEs and Sustainability is intrinsically linked. Small and medium-sized businesses (SMEs) follow large enterprises' lead in energy conservation, efficiency, and the development of sustainable supply chains. The information must be transformed into fresh ideas, technologies, and commercial value. All acquired data is turned into structured data that can be collected, aggregated, analyzed, and synthesized to give substantial business value and support executives in making choices.

According to the study, entrepreneurial start-ups undergo a transition process, which requires entrepreneurs to be aware of and take the necessary actions to secure their long-term viability. This study focuses on the impact of internal, external, and risk management on SMEs' performance. Because of their efficiency and competitive advantage, internal variables have a favourable impact on the performance of SMEs. External influences have a favourable impact on performance for various reasons, including competition, efficiency, and collaborations. Finally, risk management has a favourable impact on SMEs' performance, consistent with earlier research and explaining certain benefits for Enterprise Risk Management businesses.

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