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Exploring the Integration of Corporate Sustainability Into Small-Scale Business Activities

Olushola O. Odutola
Walden University

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Walden University

College of Management and Technology

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Olushola O. Odutola

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Dr. Steven Tippins, Committee Chairperson, Management Faculty
Dr. Nikunja Swain, Committee Member, Management Faculty
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Chief Academic Officer and Provost
Sue Subocz, Ph.D.

Walden University
2022

Abstract

Exploring the Integration of Corporate Sustainability Into Small-Scale Business

Activities

by

Olushola O. Odutola

MSc, University of Liverpool, 2011

HND, The Federal Polytechnic, Offa, 1997

Dissertation Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Philosophy

Management

Walden University

February 2022

Abstract

Small and medium-scale enterprises contribute 49% of the gross domestic product in Nigeria. The lack of research studies on how small and medium-scale enterprises integrate corporate sustainability into their business operations might present challenges for policymakers in achieving Nigeria's sustainable development goals (SDG). The purpose of this descriptive phenomenological study was to explore how managers of small and medium-scale enterprises integrate the corporate sustainability dimensions into their business operations based on the concepts of the corporate entity, corporate nature, and corporate obligations. The central research question of this study was how managers of small and medium-scale enterprises integrate the economic, social, and environmental sustainability dimensions. Data were collected through online interviews of 12 managers with a minimum of relevant sustainability management experience using purposive sampling strategies. Interviews were transcribed and analyzed through Giorgi's phenomenological method. Significant findings showed that managers integrate sustainability through sustainable supply chain practices, regulatory compliance, organizational culture change, inclusive governance, and innovation. The results could contribute to positive social change by enhancing policies towards achieving SDGs in developing countries like Nigeria.

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Dedication

This dissertation is dedicated to my late mother, Sariyu Odutola, and my late stepmother Jumoke Odutola. Your loving memory lives on.

Acknowledgments

I want to thank the Almighty God for his infinite mercy and grace in my life for the completion of this doctoral journey. I acknowledge the contributions of my precious wife, Olubunmi, and the children. Thank you for your love, prayers, encouragement, support, and advice all through the doctoral journey.

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Chapter 1: Introduction to the Study

Scholars agree there is no consensus on the definition of the term *sustainability*, but the concept remains a frontline discourse in academia and practice (Borim-de-Souza et al., 2015; Burns, 2016; Vagnoni & Cavicchi, 2015). However, the then World Commission on Economic and Development (WCED) report of 1987 unified the concept of sustainability into the context of development to become a meaningful discourse in both academia and practice. Rebranded as *sustainable development*, this concept was proposed to address the world's diminishing ecology, poverty in certain societies, and inequality among intra- and inter-generations (Holden et al., 2014; Mebratu, 1998; Redclift, 2005). WCED (1987) defined sustainable development as the “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (p. 39). Further, the WCED report argued that the full integration of economic, social, and environmental concerns into governments and corporate institutions' activities was critical to the sustenance, preservation, and economic well-being of all.

In 2014, the United Nations (UN) member states proposed more inclusive sustainable development goals (SDGs) to replace the former millennium development goals (MDGs) in order to streamline implementation strategies among member states and corporate organizations (Le Blanc, 2015; Wysokińska-Senkus et al., 2017). Further, the focus has shifted from the integration of economic issues in developing countries, which was more pronounced in the MDG framework, to broader integration issues affecting society's economic, environmental, and social dimensions. Although research abounds on

how developed countries and their corporate organizations integrate the economic, ecological, and social aspects of sustainable development into their activities, studies may be lacking in developing countries. In this study, I explored how Nigeria's small and medium-scale enterprises integrate the economic, environmental, and social dimensions of sustainability into their business activities.

The sustainability of small and medium-scale enterprises in any developing country is crucial to achieving the country's SDGs; the results of this study may help develop the right policies towards achieving Nigeria's SDGs (Wysokińska-Senkus et al., 2017). Other sections in this chapter include the Background of the Study and the Problem Statement, which expands on this section; subsequent sections, including the Purpose of the Study, Research Question, and Conceptual Framework, further introduce the study. The Summary and Transition section concludes this chapter.

Background of the Study

Traditionally, corporate organizations engage in businesses to generate profit to stay sustainable; however, emerging concepts such as sustainable development have induced corporate organizations to expand their scope of activities beyond their immediate stakeholders in the long term (Montiel & Delgado-Ceballos, 2014; Witjes et al., 2016). International organizations like the UN and other specialized bodies require member countries to engage in policies that compel corporate businesses to integrate the economic, environmental, and social dimensions of sustainability into their activities (Organisation for Economic Cooperation and Development, 2016). Consequently, large and multinational organizations in developed and developing countries have taken steps

to integrate these sustainability dimensions into their business activities (E-Vahdati et al., 2019; El-Khalil & El-Kassar, 2018; Teh & Corbitt, 2015; Yazici, 2020). Research also suggested that organizations incorporate sustainability aspects to comply with regulatory laws, adhere to demands of pressure groups, and fulfill mandatory requirements of reporting yearly sustainability activities (Jagoda & Wojcik, 2019; Lopez, 2020).

Lopez (2020) submitted that even though Spanish multinational corporations report and communicate their SDGs, their corporate sustainability (CS) strategies do not include stakeholder engagements. Similarly, Fiandrino et al. (2019) argued that managers of 361 listed companies in five European countries might benefit from integrating CS to corporate governance and corporate financial performance rather than seeing corporate social responsibility (CSR) as an isolated program. Adel et al. (2019) recommended that large-scale organizations in Europe formulate and report their CSR initiatives by forming independent committees to conform with the Global Reporting Initiative (GRI) requirements. However, Remund and McKeever (2018) found that some European corporations enter strategic alliances with nongovernmental organizations (NGOs) to introduce CSR initiatives. In other words, European corporate organizations are diverse in their practices and implementations of CS dimensions.

Likewise, studies showed that sustainability practices in Asia and Australian corporate business settings are not different from those of Europe. Teh and Corbitt (2015) conducted semi-structured interviews among senior management staff of sampled 200 companies listed on the Australian Securities Exchange to understand how they integrate sustainability concepts into their operations. The authors found that though

implementations were rooted in top management and staff involvement, only the environmental dimensions were more pronounced in their efforts.

Baliga et al. (2019) identified that the Indian government enforced the implementation of sustainable supply chain management (SSCM) across India's manufacturing sector to integrate the impact of environmental and social issues on lean and supply chain management. However, Mitra and Gaur (2020) proposed a complete overhaul of the current approach of Asian firms towards CS; they argued that most large firms engage mainly ecologically driven CS initiatives and, therefore, need to incorporate social-inclined CS programs.

There are few studies on how sustainability is integrated into North and South American business operations, though organizations engage in sustainability practices due to industry regulations (Bai et al., 2015; Witjes et al., 2016). Yazici (2020) investigated how organizations can integrate CS capability with project management maturity models to help project-centric large organizations strengthen their economic and social sustainability aspects in their overall success. Jagoda and Wojcik (2019) proposed an evolutionary framework to assist U.S.-based oil and gas companies in integrating and mitigating risk to achieve carbon emission-reduction sustainable operations. Also, Sartori et al. (2017) described the existing CS integration by Brazilian energy-sector companies as overwhelming and void of informed guidelines; they suggested that integration approaches include five critical factors that can engender efficiency in their performance.

In Nigeria, research trends depict the external activities of large or multinational organizations on the environmental and social aspects of sustainability. For example,

Raimi et al. (2019) investigated the link between CSR initiatives of organizations and the impact of environmental solid waste management in Lagos, Nigeria. Similarly, Uduji and Okolo-Obasi (2019) examined the effect of oil exploration companies' activities on the livelihood of rural women engaged in livestock farming. Also, Bello and Othman (2020) explored multinational corporations' roles in alleviating out-of-school children's challenges experienced in most developing nations. On the other hand, Adegbite et al. (2020) argued that organizations in Nigeria could significantly integrate their external CSR economic and social initiatives and preserve their shareholder value by incorporating a governance structure.

Studies narrated above suggested that corporate businesses integrate the economic, social, and environmental dimensions of sustainable development into their core business activities. However, there are diversities in the implementation and understanding of the integration approaches. Further, literature is scarce on how small and medium-scale enterprises in developing nations integrate these sustainable dimensions into their business activities. In this study, I explored the lived experience of managers of small and medium-scale enterprises in Nigeria regarding their understanding and integrating sustainability dimensions into core business activities.

Problem Statement

Despite the availability of CS integration tools, small and medium-scale enterprises still struggle to integrate all economic, social, environmental, and time dimensions of CS into their business activities (Engert & Baumgartner, 2016; Witjes et al., 2016). Witjes et al. (2016) posited that though practitioners attempted CS integration

through several tools like CSR reporting, CS management systems, and CS growth curves, only 5% are successful in their practice. Other scholars studied how small and medium-scale enterprises in developed countries integrate the dimensions of CS into business activities (Engert et al., 2016; Lozano, 2015; Topleva & Prokopov, 2020; Yazici, 2020). In Nigeria, existing CS-related studies center around how multinational oil corporations relate with host communities concerning corporate social responsibilities (Odera et al., 2018; Odera et al., 2020; Uduji & Okolo-Obasi, 2019) and the development of sectors like education (Bello & Othman, 2020). However, there is a lack of research on how small and medium-scale enterprises in developing countries, like Nigeria, integrate CS dimensions into their business activities. The general problem is the low success rate of integrating all CS dimensions into corporate businesses (Büdel et al., 2020; Silvestre & Fonseca, 2020; Witjes et al., 2018). The specific problem is the lack of studies about how small and medium-scale enterprises in Nigeria integrate CS into their business activities (E-Vahdati et al., 2019; Sabini et al., 2019; Ülgen et al., 2019).

The combined population of micro, small, and medium-scale enterprises in Nigeria contributes 49.78% to the country's gross domestic product (GDP) and accounts for 76.5% of the national workforce, according to the National Survey of Micro, Small and Medium Enterprises (MSMEs) 2017 administered by the Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) and National Bureau of Statistics (NBS) (2017). Therefore, understanding how managers of small and medium-scale enterprises integrate CS into business activities may help Nigeria formulate comprehensive policies and guidelines towards achieving the nation's SDGs.

Purpose of the Study

The purpose of this descriptive phenomenological study was to explore how managers of small and medium-scale enterprises in Nigeria integrate the economic, social, environmental, and time dimensions of CS into their business activities. The intention was to explore the lived experiences of managers of small and medium-scale enterprises regarding integrating CS dimensions into business activities. Interviews were the data-gathering method in this study. The sampled managers were selected from organizations that must engage in sustainable practices by industry and market regulation. Scholars continue to argue that the concept of CS now encompasses more than the traditional CSR obligations or environmental protection programs that organizations engage in as industry regulatory requirements (Baumgartner, 2014; Montiel & Delgado-Ceballos, 2014). Besides, Chang et al. (2017) submitted that a review of the literature from 1995 to 2015 on sustainability revealed that sustainability theories moved from *sustainability* to *achieving* sustainability in organizations. Contextually, Lozano et al. (2015, p. 2) defined *corporate sustainability* as “corporate activities that proactively seek to contribute to sustainability equilibria, including the economic, environmental, and social dimensions of today, as well as their inter-relations within and throughout the time dimension while addressing the company’s system; and its stakeholders.”

Research Question

The central research question in this proposed study was the following:

RQ: How do managers of small and medium-scale enterprises in Nigeria integrate the economic, social, environmental, and time dimensions of CS into their business activities?

Conceptual Framework

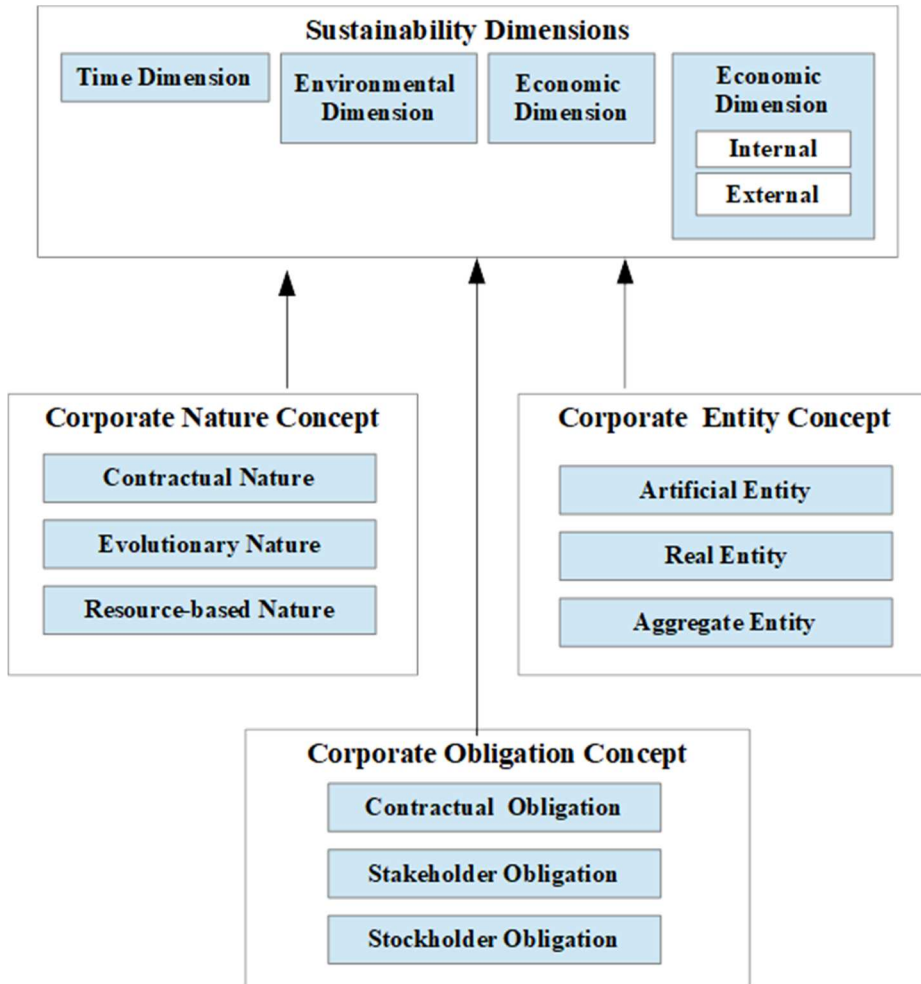
The conceptual framework for this study was the concepts of the corporate entity, corporate nature, and corporate obligations; these concepts are core propositions of the *sustainability-oriented theory of the firm* (SOTF), developed by Lozano et al. (2015). SOTF was used to analyze and adapt the principles and dimensions of sustainable development to the corporate organization. As applied to this study, the propositions of SOTF helped managers of small and medium-scale enterprises explain how their organizations address the economic, social, environmental, and time sustainability requirements concerning their organization's legal entity, nature, and obligations to the various stakeholders.

The three concepts guiding this study's framework can be broken down further into the participating concepts (Lozano et al., 2015; see Figure 1). First, the corporate entity concept describes the firm's personality; it further consists of the artificial entity, aggregate entity, and real entity concepts. Second, the corporate nature concept combines the contractual, evolutionary, and resource-based concepts to explain the firm's existence. Lastly, the corporate obligation concept proposes that the combination of the

stakeholder, social contract, and the stockholder concepts explain the corporate organization’s obligations to the different groups in society.

Figure 1

The Sustainability-Oriented Theory of the Firm (SOTF) Concept



Note. Adapted from “A review of ‘theories of the firm’ and their contributions to corporate sustainability” by R. Lozano, A. Carpenter, and D. Huisingh, 2015, *Journal of Cleaner Production*, 106, p. 432. Copyright 2014 by Elsevier.

In descriptive phenomenological studies, participants narrate their phenomenal experiences through in-depth interviews (Giorgi, 2009). Moreover, the corporate entity theories of SOTF collectively identify managers of organizations as representatives of the firms (Lozano et al., 2015; Phillips, 1996; Radin, 1932). Consequently, managers of small and medium-scale enterprises could narrate how they integrate sustainability dimensions into their core business activities through in-depth interviews. Further, the descriptive phenomenological method's procedures could be applied to analyze responses collected from interviews with these managers.

In Chapter 2, I discuss the relationship between these concepts and the component theories related to the study of how small and medium scale enterprises integrate sustainability dimensions into their core business activities.

Nature of the Study

The nature of this study was a qualitative method with a descriptive phenomenological design. Qualitative methods are ideal for answering *what* and *how* research questions, including inquiries into a phenomenon (Patton, 2015). A descriptive phenomenological study applies in research situations whereby individuals' lived experiences on a phenomenon need to be captured to understand the common patterns and themes (Giorgi, 2009). Therefore, it appears that an alignment exists between the descriptive phenomenological methodology and the conceptual framework established in the SOTF.

Phenomenology is the research design suitable for this study. It allows for the exploration of lived experiences of managers of small and medium-scale enterprises

regarding the integration of the economic, social, environmental, and time dimensions of CS into business activities. Choain and Malzy (2017) recommended phenomenology as the best option for studying CS readiness to fill the next generation research gap using in-depth, real-time, relevant, and firsthand leader experiences. Phenomenology illuminates specific lived experiences, both individual and shared, from actors involved in a phenomenon (Groenewald, 2004; Moustakas, 1994). Descriptive phenomenology interprets participants' narratives from a worldview (Heidegger, 1962) beyond concepts and knowledge towards human experiences within context (Gadamer, 1976; Lopez & Willis, 2004).

Participants in this phenomenological study were managers of sampled organizations required by industry regulation to engage in sustainable business practices. I recruited these managers through their organizations. The criteria for choosing participating organizations and managers was purposive sampling (Van Manen, 2016). Participating managers in the selected organizations had to have at least 3 years' experience in sustainability management positions. I interviewed a total of 12 managers for this study.

Data were collected through in-depth interviews via online electronic media like Skype or Zoom. Further, the collected raw descriptions from participants were subjected to a three-staged data analysis process (Giorgi, 2009). The three-staged process included the transcription of the raw descriptions, determination of *meaning units* of the transcribed descriptions, and transformation of the meaning units to psychological expressions (Giorgi, 2009, pp. 131-133).

Definitions

Some of the terms used in this study are defined below:

Aggregate entity theory: This theory assumes that because stockholders provide capital for the firm's existence, the firm is an extension of the stockholders, but illegal acts committed by the firm do not legally implicate the stockholders (Lozano et al., 2015).

Artificial-entity theory: This theory holds that firms extend the governing state (Avi-Yonah, 2005).

Contractual theory: This theory stipulates that legal, explicit, and implicit agreements bind firm managers to their stockholders. They have the interest of the stockholders as of the utmost priority (Phillips, 1996).

Corporate entity: This is a group of concepts that include artificial, aggregate, and real entity concepts. These theories combine to establish the legality and dynamics of the firm's relationship with the host government (Radin, 1932).

Corporate nature: A combination of three concepts that include the evolutionary, the resource-based view, and the contractual concept; these concepts define how the firm relates economically with its internal and external stakeholders (Boatright, 2007; (Lozano et al., 2015).

Corporate obligation: This group of concepts defines the firm's obligation to its internal and external stakeholders. They include stakeholders, stockholders, and social contract concepts (Boatright, 2007; Lozano et al., 2015).

Corporate social responsibility (CSR): This concept encourages corporate businesses to extend their responsibilities beyond their primary stockholders to external stakeholders' social demands (Moratis, 2016).

Developing countries: The World Bank categorizes countries as *developing* based on less per-capita income, financial, socioeconomic, and political issues (Rahnama et al., 2017).

Evolutionary theory: This theory argues that, in the long run, economically viable firms eventually extinct less profitable ones (Lozano et al., 2015).

Real-entity theory: This theory argues that the firm is an *organism* and can function and relate with the environment through its managers (Phillips, 1996).

Resource-based view: This theory views the firm as a collection of tangible, intangible, and human resources; these resources may enable the firm to compete successfully (Lozano et al., 2015).

Small and medium-scale enterprises: In Nigeria, a firm with a maximum of 199 staff and an asset base of \$1 million, excluding working capital, is considered a small and medium-scale enterprise (Agwu & Emeti, 2014; SMEDAN & NBS, 2017).

Social contract theory: This theory holds that the firm's social welfare responsibility is to its immediate society (Lozano et al., 2015).

Stakeholder theory: This theory argues that firms have responsibilities to internal stakeholders and external stakeholders who may not directly relate to the firm (Freeman, 1984).

Stockholder theory: This theory suggests that firms have the primary duty and responsibility only to their owners or stockholders (Argandoña, 1998).

Sustainability: Implies the potential ability to continually engage a process, use a resource, or join an activity over the long term (Benson, & Craig, 2014).

Sustainability dimensions: Refers to the environmental, social, and economic aspects of sustainable development (WCED, 1987).

Assumptions

For the unit of analysis, I assumed that the regulatory institutions in charge of the selected population are actively aware of sustainable development and actively promote sustainability regulations among the firms. I also assumed that managers of small and medium-scale enterprises in Nigeria know their business activities impact their immediate social and economic environment. I assumed that the population sample representatives were knowledgeable about the firms' sustainability efforts and provided truthful information about their economic, environmental, and social sustainability activities. Finally, I assumed that the selected sectors provided by my population samples were an adequate representative of Nigeria's sustainable development activities. These assumptions gave me the right direction for discussing how small and medium-scale enterprises in Nigeria integrate sustainability into their business activities.

Scope and Delimitations

This study's scope revolves around integrating the economic, social, environmental, and time dimensions of sustainability as it relates to the business activities of small and medium-scale enterprises in Nigeria. How managers of firms incorporate

these aspects into their business activities was the focus of the research question. Agwu and Emeti (2014) identified environmental and infrastructure challenges as to why most Nigerian enterprises fail during their first 5 years of operation. Witjes et al. (2016) also argued that small and medium-scale enterprises in the Netherlands still struggle to integrate all sustainability dimensions into their business activities. Therefore, it was crucial to know how small and medium-scale enterprises that survive after 5 years incorporate sustainability concepts into their business activities.

This study's focus was on the managers of small and medium-scale enterprises who have been in business for more than 5 years in Lagos State, Nigeria. According to the SMEDAN and NBS (2017) MSME, Nigeria has 73,081 registered small and medium-scale enterprises. In addition to over 41,469,947 micro-scale enterprises, these organizations contribute to 74% of the country's economic activities. The SMEDAN and NBS also noted that 50% of economic activities generated by these small and medium-scale enterprises emanate from Lagos State of Nigeria and the immediate environs. Further, this study was limited to enterprises or organizations that acknowledge the concept of sustainability through their corporate communications and adherence to industry regulations related to sustainability concepts.

A delimitation that emerged with this study was the geographical location of the research. Focusing only on Lagos State posed defects in gaining insight into the barriers influencing small and medium-scale enterprises' business and economic development in other states in Nigeria. Participants may have faced unique circumstances and obstacles not present in the entire country. Qualitative research aims not to generalize the research

findings but to leave the transferability decision up to the reader (Houghton et al., 2013).

The research participant selection criteria, choice of design, research and interview questions, the period of time for the study, and the research purpose may have also created delimitations.

Limitations

Certain factors presented limitations to this study. For example, in the data collection phase, certain limitations emerged. Sustainable business experiences vary significantly from one organization to another because of several reasons like industry, core values, and ideologies. There was also perceived frustration by respondents during interviews; respondents believed that relating experiences about CS might be a waste of time. They think that nothing would ensue from the information they provided.

Participants felt that regulators do not formulate their sustainable policies based on feedback from practitioners like them.

The representation of the selected participants to the population imposed further limitations. In this study, I selected participants from organizations operating in Lagos, Nigeria, for ease of reach. This selection strategy may not represent Nigeria's small and medium-scale enterprises that engage in sustainable practices.

Another limitation that emerged during the interview process is the staging of the interviews. During the data collection period, the pandemic situation necessitated that interviews be done on online platforms like Zoom and Skype. Because of issues like unstable power supply and inefficient telecommunication networks in Nigeria, online interviews experienced breakages and created frustrations for the participants.

Participants were also forced to bear the cost of electricity and telecommunication charges when they connected to the online platform outside their organization's infrastructure.

Significance of the Study

How managers of small and medium-scale enterprises in Nigeria integrate the dimensions of sustainability into their business activities was the focus of this study. CS is part of a broader goal of sustainable development, which the UN and its member countries pursued as the solution to the world's economic, social, and environmental challenges. Therefore, this study has the potential to enrich the existing literature and the practice of sustainability among small and medium-scale enterprises.

Significance to Practice

There is an increasing shift in research interest in CS literature. Researchers are now focusing on transforming their business activities with sustainability strategies to influence desired sustainable business outcomes (Witjes et al., 2017). This development is a total departure from research studies that focused on the impact of business activities on the triple bottom line (Witjes et al., 2017). Scholars explored the different tools, drivers, strategies, and implementation techniques by which large corporations integrate sustainability dimensions into their business activities (Engert & Baumgartner, 2016; Lozano, 2015). However, studies on small and medium-scale enterprises have been largely ignored (Witjes et al., 2016). Interestingly micro, small, and medium-scale enterprises generally contribute to economic activities in most countries (Ijeoma & Nwifo, 2015; SMEDAN & NBS, 2017; United Nations Development Programme

[UNDP], 2015). Consequently, this study investigated how small and medium-scale enterprises integrate sustainability dimensions into their businesses. Moreover, the outcome of this study may provide essential data to the existing literature on sustainability practices among small and medium-scale enterprises, especially in developing countries.

Significance to Theory

The literature lacks a holistic theoretical lens for dissecting sustainable development concepts in the corporate setting. The SOTF (Lozano et al., 2015), an adaptation of sustainable development concepts using the firm's various existing concepts and theories, was proposed to provide a holistic theoretical backing to sustainability in the corporate setting. The concepts of corporate entity, corporate obligation, and corporate nature may help researchers analyze the sustainability contribution of the organization's social, economic, and environmental dimensions. Further, the concepts may permit researchers to understand sustainability integration in small and medium-scale enterprises. The result of this study may also strengthen the propositions of these concepts to existing literature.

Significance to Social Change

The results of this study may provide the needed information on how practitioners and scholars can generally improve sustainability integration among small and medium-scale enterprises. Developing countries' pursuit of SDGs relies on small and medium-scale enterprises (Ijeoma & Nwifo, 2015; UNDP, 2015). Specifically, in Nigeria, the general economy's sustainability is partly dependent on small and medium-scale

enterprises (Ijeoma & Nwifo, 2015). The study may contribute to Nigeria's social change by ensuring the sustainability of small and medium scale enterprises, thereby contributing to the nation's pursuit of SDGs.

Summary and Transition

Decades after introducing the concept of sustainable development into the world discourse, gaps still exist in the holistic integration of the social, economic, and environmental dimensions by countries and corporate bodies. For instance, European corporate institutions apply social industry regulatory compliance programs and certification tools like ISO 14001 (Stibbe & Voigtländer, 2014; Wagner & Svensson, 2014). Likewise, in Asia, most organizations pursue environmental sustainability programs based on part implementations of the ISO 14001 program (Teh & Corbitt, 2015; Venkatraman & Nayak, 2015). The situation is mostly the same in North and South America; organizations emphasize the environment or implement the different dimensions in silo (Bai et al., 2015; Witjes et al., 2016). On the contrary, there are scarce resources about integrating sustainability dimensions in small and medium-scale enterprises, especially in developing countries like Nigeria.

Several studies have indicated that small and medium-scale enterprises generate over 90% of economic activities in developing nations like Nigeria (Ijeoma & Nwifo, 2015; SMEDAN & NBS, 2017; UNDP, 2015). There may be no research studies on why such countries failed to meet their UN's MDG and SDG targets (Witjes et al., 2016). Several reports link the low success rate of integrating sustainability concepts in small and medium-scale enterprises (Wysokińska-Senkus et al., 2017).

In the next chapter, I review the component theories in the SOTF, which is the conceptual framework guiding this study; further, I discuss the extensive literature on how organizations integrate the different sustainability dimensions into their business activities. In Chapter 3, I explain the descriptive phenomenological methodology that provided a systematic inquiry related to how small and medium-scale organizations integrate sustainability concepts into their businesses. In Chapter 4, I present the findings and an in-depth analysis of the results, whereas in Chapter 5, I organize the research results, conclude my findings, and suggest future research areas.

Chapter 2: Literature Review

The specific problem is the lack of studies about how small and medium-scale enterprises in Nigeria integrate CS dimensions into their business activities. The purpose of this descriptive phenomenological study was to explore how managers of small and medium-scale enterprises in Nigeria integrate the economic, social, environmental, and time dimensions of CS into their business activities. The participants were 12 managers (Englander, 2012, p. 21; Giorgi, 2009, p. 198) of small and medium-scale enterprises in Lagos, Nigeria, who belong to regulated industries that legally require integration of CS into their business activities. These managers belong to organizations that (a) are considered small and medium-scale enterprises in Lagos, (b) have been in business for more than 5 years, (c) belong to regulated industries that require integration of CS, and (d) have consistently reported profit and high patronage.

Literature Search Strategy

A literature review typically provides a theoretical basis and framework for the research question and focuses the study (Boell & Cecez-Kecmanovic, 2014; Pare et al., 2015). The literature review process is a vital first step and foundation for research. It allows the researcher to understand the existing body of knowledge and identify practical gaps to explore (Pare et al., 2015). It also offers a theoretical underpinning for a planned empirical study, authenticates the research problem's presence, and validates the proposed study as one that can contribute something new to the body of knowledge (Boell & Cecez-Kecmanovic, 2014; Pare et al., 2015). The literature review supports the planned study's valid research methodologies, goals, and research questions (Pare et al.,

2015). Conducting a useful literature review is vital to move knowledge forward and understand the research's breadth on the area of focus (Boell & Cecez-Kecmanovic, 2014; Pare et al., 2015). It combines empirical evidence, develops theories or offers a conceptual background for succeeding research, and identifies research topics that necessitate more exploration (Pare et al., 2015).

This review aimed to articulate a complete assessment of the possible means of how enterprises in Nigeria integrate the economic, social, environmental, and time dimensions of CS into their business activities. This review includes findings from recent literature and studies on CS and aligns with the research question. The literature and articles in the review represent scholarly, peer-reviewed journal articles. I conducted searches of the following databases: Emerald Insight, Business Source Premier, Sage, EBSCOhost, and ProQuest. I analyzed academic articles from these databases to retrieve relevant information on how enterprises integrate sustainability dimensions into their core business. The keywords that guided the literature search include *corporate sustainability*, *economic sustainability*, *environmental sustainability*, *economic sustainability*, *sustainable development*, and *theories of the firm*.

Conceptual Framework

Several concepts have emerged in explaining the firm's contributions to the sustainability phenomenon or the sustainable development concept. Chang et al. (2017) submitted that theoretical development in sustainable development is evolving. The authors identified four major leading concepts and theories in this regard: the CSR concept, stakeholder theory, CS concept, and green economics (Chang et al., 2017).

For example, Carroll (1991) proposed a CSR concept that defined the social nature of the firm to include legal, economic, ethical, and discretionary responsibilities. Freeman (1984) argued that the stakeholder theory might provide organizations with an understanding of their traditional and nontraditional relationships to efficiently manage their duties. On the other hand, CS concepts emphasize the organization's efforts in holistically satisfying all the three dimensions of sustainability, as identified by the Bruntland report (Chang et al., 2017; Lozano et al., 2015). Of notable mention among CS theories is the triple bottom line concept by Elkington (1997), which emphasizes that organizations should integrate sustainability dimensions into their strategies in addition to providing periodic sustainability reports.

None of these theories or concepts fully satisfy the requirement of a holistic approach to fulfilling the economic, social, environmental, and time dimensions as implied by the WCED definition. Consequently, the SOTF provides organizations with how to analyze their contributions to the holistic sustainability dimensions through a combination of identified theories of the firm. Therefore, the conceptual framework for this study incorporated the concepts of the corporate entity, corporate nature, and corporate obligations; these concepts are core propositions of the SOTF, developed by Lozano et al. (2015). The combination of different theories of the firm in SOTF may help explain the firm's contributions to the economic, social, environmental, and time dimensions of the sustainable development concept.

The Firm and the CS Concept

Lozano et al. (2015) conceptualized three main concepts that collectively explain how the firm may contribute to the economic, social, environmental, and time dimensions of sustainability. First, the corporate entity concept addresses the firm's establishment in a legal context and, therefore, its incorporation. Second, the corporate nature concept offers perspectives on how a firm exists and the relationship with its competitors and numerous identified resources. Third, the corporate obligation concept explains the structure of the firm's management with an emphasis on the firm's responsibility to its stakeholders.

Corporate Entity Concept of the Firm

The corporate entity concept consists of (a) the artificial entity, (b) the aggregate entity, and (c) the real entity concepts (Lozano et al., 2015). The firm's legal establishment and its relation to the government are the focus of these concepts (Lozano et al., 2015). The artificial entity concept defines the existence of a firm as an extension of a state, especially within a social context (Allen, 2001; Radin, 1932), a limitation that can affect the responsibility endowed on the managers (Lozano et al., 2015). The artificial entity concept defines some organizations' legal operations in Nigeria; for example, the Nigerian National Petroleum Corporation (NNPC) extends the Nigerian state and functions by implementing the petroleum exploration act as enshrined in the constitution of the country. On the contrary, the aggregated entity concept establishes the legality of the firm as a group of stockholders whose interest is to undertake an enterprise but are protected by a limited liability law (Lee, 2005; Machen, 1911). However, the real

entity concept proposes that the firm is a living organism with features similar to human beings but which performs those features through its managers and leaders (Avi-Yonah, 2005; Machen, 1911). Therefore, legally, the firm's obligation includes the state and the society (Lozano et al., 2015).

On their contribution to CS, Lozano et al. (2015) submitted that the corporate entity concept collectively addresses both internal and external stakeholders of the firm, sometimes defines the relationship with the state, or specifies the privileges and tasks of the firm to its numerous stakeholders. Therefore, the corporate entity concept helps the firm address the social dimension of sustainability through the legal definition of their responsibilities to their internal and external stakeholders.

Corporate Nature Concept of the Firm

As the name implies, this group of concepts attempts to define the attributes of the firm's existence (Lozano et al., 2015). They consist of (a) the contractual and the agency nature, (b) the evolutionary nature, and (c) the resource-based view (RBV). The contractual concept is contemporary of the aggregate entity concept. It emphasizes that the firm's primary nature and objective are to generate interests on behalf of the firm's stockholders (Coase, 1937). Therefore, this concept may help managers optimize the wealth of their relationships and enhance the firm's economic contributions to sustainability (Lozano et al., 2015).

On the other hand, the evolutionary concept defines the firm's contribution to the time dimension of sustainability (Lozano et al., 2015). Nelson and Winter (1982) explained that the evolutionary concept clarifies how a firm's profit maximization drives

economically unsustainable competitors out of business (Lozano et al., 2015). Similarly, the resource-based view (RBV) addresses the time dimension of CS in addition to the social aspect (Lozano et al., 2015). The RBV explains the relationship between an organization's tangible, intangible, and human resources to reduce production costs and the development of competitive advantage (Conner & Prahalad, 1996; Lozano et al., 2015; Penrose, 1959).

Corporate Obligations Concept of the Firm

According to Lozano et al. (2015), the corporate obligation concept's essence was to describe the firm's unambiguous obligations to different but related stakeholders. The primary aim of this concept is to capture and fulfill all identified interests of both internal and external stakeholders of the firm (Boatright, 1996; Machlup, 1967). This concept includes the (a) stockholder obligation, (b) social contract obligation, and the (c) stakeholder obligation (Lozano et al., 2015).

Based on the aggregate concept (also known as the shareholder concept), the stockholder concept states that the firm's traditional obligation is towards its stockholders (Argadoña, 1998; Friedman, 1970). Its primary responsibility is to maximize profits for them (Boatright, 2007). On the contrary, the stakeholder concept identifies that a firm has multiple internal and external stakeholders; therefore, the firm's obligation must cater to all interests of these numerous stakeholders (Argadoña, 1998; Freeman, 1984). The proponents of the social contract concept argued that firms must ethically accommodate society's interest at large because they owe them such obligations (Coase, 1937; Rousseau, 1762). Further, as an extension of the contractual concept, the social contract

concept involves the expectation that managers of the firm informally return good deeds to society to abide by the contractual social and justice agreement of the community (Hasnas, 1998). Consequently, Lozano et al.(2015) argued that the corporate obligation concept collectively addresses the contribution of the firm's social, economic, and environmental dimensions of CS but lacks an explanation of the time dimension.

SOTF Contributions to CS

Table 1 depicts the contributions of the SOTF to the social, economic, environmental, and time dimensions of CS; further, Figure 1 explains the diagrammatic representation.

Table 1

Contributions of the SOTF to Corporate Sustainability Dimensions

Theories of the firm	Contribution to sustainability
Artificial entity	Social dimension
Real entity	Social dimension
Aggregate entity	Social dimension
Contractual nature	Economic dimension
Evolutionary nature	Economic and Time dimensions
Resource-based view	Economical, time, and social dimensions
Social contract obligation	Social dimension
Stockholder obligation	Economic and social dimensions
Stakeholder obligation	Economic, social, and environmental dimensions

Table 1 presents the different contributions of the sustainability-oriented concept of the firm to the social, economic, and environmental dimensions of the firm. First, the corporate entity concept defines the firm's legal establishment to the social entities around its existence. The firm is typically an extension of a state or a product of a group

of shareholders managed by some individuals (Allen, 2001; Radin, 1932). Therefore, the corporate entity concept: namely, artificial, real, and aggregate concepts, collectively define the social responsibility of the firm to the internal and external entities (Lozano et al., 2015). Small and medium-scale enterprises must identify their social relationships to contribute effectively to society's overall sustainability.

Second, the corporate nature concept of the firm defines the firm's nature to its purpose of existence and survival (Coase, 1937). Firms must continue to meet the owners' economic expectations in the short and long run of existence (Conner & Prahalad, 1996). Therefore, as indicated in Table 1, the contractual, evolutionary, and resource-based view concepts depict how organizations survive and evolve economically with the available resource at their disposal (Conner & Prahalad, 1996; Lozano et al., 2015). The corporate nature concept can help small and medium-scale organizations define their nature and resources to build an economically sustainable business.

Third, the corporate obligation concept addresses all the firm's social, economic, and environmental sustainability concerns. The social contract concept identifies the firm's obligation to the social interests of its internal and external stakeholders (Boatright, 1996), while the stockholder and stakeholder concepts the economic, social, and ecological interests of both internal and external stakeholders (Argadoña, 1998; Boatright, 2007; Friedman, 1970). The corporate obligation concept is complete in helping small and medium-scale enterprises identify their stockholders and stakeholders and their obligations.

Literature Review

Corporate Organizations and the Sustainability Concept

Researchers employ several theories, frameworks, and methodologies to explain and describe how corporate organizations contribute to sustainability or sustainable development concepts. However, in the last 4 decades, many of these theories, frameworks, and methodologies appear to be converging to only four (Chang et al., 2017; Witjes et al., 2016); they are the stakeholder theory, CSR, CS, and green economics (Chang et al., 2017). Although CSR frameworks and methodologies abound in the academic literature, they address primarily social aspects of sustainability concerns and are naturally philanthropical (Juholin, 2004; Longo et al., 2005). On the other hand, green economics stemmed from protecting the environment to a robust way of integrating economic development with environmental policies to achieve justice for all (Chang et al., 2017). The CS concept is considered complete in terms of addressing the social, environmental, and economic dimensions of sustainability (Chang et al., 2017; Jeurissen, 2000; Witjes et al., 2016), hence affording corporate organizations a way of operationalizing sustainability concepts (Steurer et al., 2005). The stakeholder theory explains stakeholder identification and engagement in order to address sustainability concerns (Witjes et al., 2016).

Stakeholder Theory

Although the stakeholder theory describes the relationship in a business environment, researchers also consider the theory an instrument for the firm or a management tool (Goyal et al., 2015). Consequently, the organization's application of the

stakeholder theory to the sustainability concept revolves around stakeholder identification and, ultimately, engagement.

Kaur and Lodhia (2018) explored how Australian local councils engage their stakeholders in sustainability and accounting reports. They found that stakeholder engagements excelled as a “two-way interaction” tool for prioritizing stakeholders and the entire sustainability planning, accounting, and reporting. Further, Walker and Laplume (2014) argued that stakeholder collectives could engender rapid and comprehensive sustainability in a potentially spontaneous growth and change-inclined organization. Galuppo et al. (2014) submitted that the stakeholder theory dynamics could help organizations resolve early psychological conflict signs that can cause tensions among vast stakeholders identified in an organization. Further, Galuppo et al.’s recommendations are necessary as other findings suggested that significant project management standards like the project management body of knowledge (PMBOK) and Projects IN Controlled Environments (PRINCE2) treat stakeholder issues with levity. These failures in integration with project management happen when conducted in sustainable development (Eskerod & Huemann, 2013).

Despite several constraints facing the systematic identification of stakeholders in the sustainability-inclined organization (Scholtz et al., 2018), researchers have proposed methodologies that may help in this regard. For example, Gil-Lafuente and Barcellos (2013) offered a grouping algorithm tool that may help analyze interview results on topics and relationship levels among an organization’s stakeholders. Similarly, Balmer (2017) designed a tool that may help identify stakeholders in a continuum that

incorporates other organizational dimensions like communications, identity, and behavioral patterns.

Arguably, the stakeholder theory may be limited in addressing all the requirements of the dimensions of sustainable development; however, it could be viewed as the foundation for the identification and engagement of stakeholders in other sustainability frameworks like CSR and CS.

CSR

Historically, the CSR theory was one of the first approaches that explained the corporate organization's contributions to the sustainability concept. Since the emergence of this concept in the 1920s (Amin-Chaudhry, 2016), it has evolved in scope, depth, and integration into the corporate organization's culture and strategic planning for sustainability. Amin-Chaudhry (2016) traced the progressive evolution of corporate organizations' participation in CSR as a mere obligation to society's social well-being and practice integrated into the business culture that spans governmental and private institutions. Confirming Amin-Chaudhry's (2016) findings, Croker and Barnes (2017) further stressed that the CSR narrative has progressively migrated from organizational debates over implementing the technicalities and robustness of implementation strategies. Chen et al. (2018) argued that since the embrace of *philanthropic CSR* by corporate organizations in the 1970s, two other types, namely: *value-creating CSR* and *promotional CSR*, have evolved through the years to provide organizations robust strategic integration into their business activities. Since the inception of CSR in the 1920s, it has grown from a mere openly debated concept to the corporate organization's core strategic survival

objective; this evolution implies that certain factors were responsible for the development.

Perhaps researchers traced CSR's successful evolution as a debatable concept to strategic and cultural issues in corporate organizations to its multifaceted relationships and alignment with other related and vital organizational concepts like religious beliefs, organizational behavior, organizational culture, and competitive advantage. For example, Alfakhri et al. (2018) found that Islamic-based organizations may have embraced CSR because of its alignment with Islamic beliefs in ethics, governance, and marketing; also, it has emerged into the concept of *Islamic CSR*. Similarly, Islam et al. (2016) examined the link between CSR and organizational behavior in organizations in Malaysia: the authors established that corporate identification promotes organizational behavior, which supports organizational commitment in CSR. On the contrary, Quairel-Lanoizelee (2016) submitted that despite a secure link between CSR and competitive advantage, the relationship identifies with a robust competitive industry and violent market pressure. Although Alfakhri et al. (2018) provided such alignment between CSR and specific aspect of an organization, especially in a religious society, findings from Islam et al. (2016) and Quairel-Lanoizelee (2016) showed that situations had weakened these relationships that may disrupt the success of the result. Therefore, it is essential to consider the critical success factors of organizational implementation of CSR related to other dimensions of the corporate organization.

Researchers have identified critical factors for the successful implementation of CSR initiatives. Chatzoglou et al. (2017) found that certain essential elements of success

need to be displayed by top management to implement CSR initiatives in organizations. The authors also suggested that senior management show a high-level awareness of CSR and understand the cost and appropriate strategies for implementing CSR (Chatzoglou et al., 2017). Similarly, Goyal and Kumar (2017) and Kumar et al. (2019) suggested that while top-level management involvement with strategic plans and aligned corporate culture could enable CSR's successful implementation, running costs may be a significant barrier. Dutot et al. (2016) confirmed the importance of CSR communication to CSR initiatives; in their analysis of how four international organizations communicate CSR, they found out that an integrated strategic communication approach can increase the perceived reputation of the organization.

Certain environmental and behavioral factors have been identified as barriers to successfully implementing CSR initiatives. Li and Zheng (2018) suggested the immediate environment by which the organization operates provides a more significant influence on CSR's successful implementation. The authors argued that the state of the moral standing of the industry in which the organization belongs and "societal moral degradation" of the immediate environment might determine the sustainability of CSR programs (Li & Zheng, 2018). Similarly, Fehre and Weber (2016) examined how top management executives react to CSR issues during business crises; they found that crisis may expose senior management executives' innate casual commitment to CSR. The authors further suggested that the simple commitment to CSR initiatives is evident in top management's CSR communication during times of business crisis (Fehre & Weber, 2016).

Regarding factors that may influence CSR initiatives, this time with public enterprises, Garde-Sánchez et al. (2017) submitted that identified stakeholder pressure might be responsible for top managers' consideration of policies on CSR initiatives. On the other hand, Dong and Xu (2016) submitted that Chinese publicly quoted firms are somewhat influenced by regulatory requirements when formulating their CSR policies. Dong and Xu confirmed Heath and Waymer's (2017) study on the influence of North American manufacturers' regulatory requirements in developing CSR strategies. From the examined critical success factors and barriers to the successful implementation of CSR initiatives in both public and private enterprises, it is evident that organizations must be mindful of the external influences that may jeopardize their internal strategic efforts.

The role of leadership in the successful implementation of CSR initiatives in organizations cannot be over-emphasized. Park et al. (2017) investigated the impact of CSR's leadership orientation on the performance of the organization's CSR initiatives. Among Japanese small and medium-scale enterprises, they found out that CSR initiatives are strategically integrated into the business and effectively communicated. CSR initiatives impact the firm's performance and reduce costs in the process (Park et al., 2017). Adel et al. (2019) revealed leadership's role in taking ownership of CSR initiatives as a significant factor in ensuring CSR disclosures among S&P-quoted European 350 companies.

Similarly, Fish and Wood (2017) highlighted leadership teams' role in balancing the contention between CSR initiatives and competitive advantage during a business crisis. Further, according to Fehre and Weber (2016), leadership needs to enshrine a

concrete CSR philosophy to develop a substantial commitment to CSR initiatives during business crises. Therefore, it is evident that leadership efforts, spurred by their philosophical and un-wavering commitment to taking ownership and championing CSR initiatives, will ensure successful outcomes in organizations.

While organizational leadership structure and effectiveness were critical to CSR initiatives' successful implementation, stakeholder engagement is another vital factor. Guibert and Roloff (2017) submitted that despite the multi-dimensional engagement approaches organizations use in dialogue with their stakeholders, organizations still struggle to fruitfully engage stakeholders during a crisis, maintain feedback loops, and broaden the scope of their engagements a broader stakeholder forum. Similarly, in developing countries like Tanzania, Lauwo et al. (2016) found that mining companies neither engage in regulatory requirements nor engage their stakeholders in formulating and implementing their CSR initiatives, a situation equivalent to ceremonial CSR disclosures. However, in a study involving the hotel industry in Cyprus, Farmaki (2019) submitted, CSR initiatives are strongly determined by influencing the supply-chain stakeholders' interest. The author further explained that this situation is made possible by the supply chain's inter-dependent nature, generally in the hotel industry (Farmaki, 2019). CSR stakeholder engagement is peculiar to industry and the kind of intermittent crisis experienced in such an industry. For example, frequent disruption of host communities' economic activities in the mining and exploration industry will necessitate numerous stakeholder engagements (Lauwo et al., 2016). However, the supply-chain

framework's inter-dependent nature in an industry like the hotel industry stipulates stakeholder engagements (Farmaki, 2019).

CS

The critical role of business in pursuing sustainability has led to the emergence of CS (Bahri et al., 2017). CS refers to the voluntary inclusion of social and environmental concerns in business operations and interactions with stakeholders (Donkor et al., 2018). While CS expands accountability beyond its traditional financial focus to include social and ecological components (Donkor et al., 2018), the literature is less clear on managing these diverse organizational responsibilities (Donkor et al., 2018). Traditional economic responsibilities relate to customer value creation and the organization's financial performance (Donkor et al., 2018). Firm social commitments relate to impacts on society, individuals, and communities (Donkor et al., 2018).

Firms that focus mainly on financial results because focusing on profit from customer service coupled with shareholders' returns and market share is the performance evaluation used by shareholders in most businesses (Schulz & Flanigan, 2016). The triple bottom line's financial component focuses on different productivity measurements and returns on assets for the company. However, the notion of environmental sustainability may have different meanings to various industries; sustainability for a manufacturer may, for example, be an entirely different model than for an industrial distributor in the supply chain (Schulz & Flanigan, 2016). Some environmental studies use the toxic release inventory (TRI) scale to measure environmental performance (Schulz & Flanigan, 2016; Wilson, 2015). When companies deliberate on contributing to society, many consider

ways to add to their community, including career retention, volunteerism, and charitable contributions as the social perspective of the triple bottom line (Lenka & Tiwari, 2016).

Moving from sustainability visions and strategies to implementation requires applying sustainability management tools (Appelbaum et al., 2016). Although previous academic literature proposed many sustainability management tools, research on their application in small and medium-scale enterprises practice is scarce (Appelbaum et al., 2016). Sustainable development has become a top priority for organizations because pressure from different stakeholders makes it imperative for organizations to adopt sustainability practices in their business operations and strategy formulations (Lenssen et al., 2014).

Further, organizations must behave positively by enhancing their CS performance, including the core concepts of economic prosperity; social responsibility; and environmental responsibility or stewardship (Lenssen et al., 2014). The firm's financial success improves its cost price position or activity that develops additional capability that creates a competitive advantage (Lenssen et al., 2014). There are multiple evolving definitions of "stakeholders," but a consensus includes firm-owners, customers, employees, and suppliers (Goyal et al., 2015). Although this could consist of governments, investors, political groups, trade associations, and communities, this study focuses on the stakeholders of small and medium-scale enterprises.

Managing CS is a strategic and profit-driven corporate response to environmental and social issues caused by the organization's activities (Lenssen et al., 2014). Goyal et al. (2015) concluded that it is necessary to consider these three dimensions and their

impact and interrelations. Appelbaum et al. (2016) developed an integrated framework for CS management; the structure consists of different management levels and is supplemented with the classification of management instruments to support planning, implementing, reviewing, and controlling CS activities. Economic sustainability embraces general aspects of an organization that has to remain in the market for a long time. These aspects include innovation and technology (Goyal et al., 2015). The social perspective requires that companies act responsibly toward consumers, investors, and the government and responsibly manage internal firm affairs by motivating employees in ways that create value for the company (Appelbaum et al., 2016). Regarding the environmental dimension, protecting the environment and increasing environmental performance are at the heart of sustainability issues to be considered (Appelbaum et al., 2016). Economic, social, and environmental constraints are not merely analytical concepts but represent drivers that a firm can align the business model to business strategy (Appelbaum et al., 2016).

Green Economics

Green economics stems from the ongoing debate by international organizations like the UN Environment Programme (UNEP) and the Economic and Social Commission for Asia and the Pacific (ESCAP). The concepts state that sustainable development refers to developing related policy frameworks in institutional norms, industry, innovations, education, labor, ecosystem servicing, and civil engineering guidelines (Borel-saladin & Turok, 2013; Chang et al., 2017). The Green Economy movement argues that economic sustainability is the adjustment of the economy by developing the right policies that

further determine how stakeholders make decisions (Chang et al., 2017). The green economics concept has also shaped other green ideas, such as green IT and green supply chain management (Ben, 2012; Kazancoglu et al., 2018; Liu et al., 2018).

Researchers have proposed the concept of *green quality*, an adaptation of the properties and attributes of the traditional eight Garvin product quality dimensions, but with emphasis on environmental concerns (Gouda et al., 2013). Similarly, Liu et al. (2018) explored the interaction between two emerging concepts: green supply chain management (GSCM) and the circular economy (CE); they found that specific theories that are particular to GSCM can help advance CE studies. Liu et al. (2018)'s findings are significant because they helped identify the relationship of green economics in the actualization of sustainable development, especially environmentally and economically. Saxena and Khandelwal (2012) explored the concept of *green philosophy* to assess the level of compliance to green practices among industries in India; they found that organizations generally possess a perspective or philosophy that greening can help them compete sustainably.

Despite nonuniformity about green growth perspectives demonstrated by academics and practitioners, several success factors are critical to its implementation in engendering sustainable development in the enterprise. Abdur (2012) made a case for financing renewable energy initiatives through bank micro-credits as a panacea for green growth in Bangladesh and Canada. Fu (2012) suggested economically prosperous cities like Pingxiang should instead pursue industrial structure optimization programs, increase workforce capital investments, and develop new green substitutable industries to

transition from a GDP-driven to a sustainable developed economy. Further, Soares et al. (2015) submitted that cost-effective green implementations in higher university environments could only be successful if they engaged all stakeholders (students, technical staff, and faculties) in the efficiency plans. Wang et al. (2018) re-echoed the importance of stakeholder engagements; they emphasized factors like adopting green technology and techniques and developing policies and regulations to generate the stakeholders' proper awareness.

Integrating Sustainability into Corporate Businesses

The dynamics of an organization's perspectives, norms of interaction, and political influence may determine such organization's economic or environmental issues; so, categorizing items into the three pillars is an inherently as they appear on the bottom line of the company (Villiers et al., 2014). The act of relegating social aspects of sustainability to miscellanea or as a less critical element of sustainability neglects the profoundly social nature of economies such as equality and diversity, well-being, and secure livelihood (Perera & Hewege, 2016). The environments are also unavoidably understood and acted upon through cultural ideas and social relationships (Perera & Hewege, 2016). For sustainability initiatives to become institutionalized or accepted as part of the organization's shared value system, the regulatory, normative, and cultural-cognitive cycle must support the cause (Barber et al., 2014). Acting responsibly towards sustainability is unlikely to be merely driven by homogenized institutional norms, values, and practices (Barber et al., 2014). An effective organizational response requires

resources and an ideological commitment from senior management to implement such practices.

At a higher level of learning, such as universities, even though organizations firmly embedded the sustainability logic into the cultural context, many initiatives failed because the organization lacked the financial capacity and senior management's commitment to the sustainability agenda (Venkatraman & Nayak, 2014). Venkatraman and Nayak (2014) suggested that organizational strategies on sustainability are strongly influenced by institutionally prescribed methods, with accounting and accountability playing a pivotal role in strategy implementation (Venkatraman & Nayak, 2014). There were no sustainability courses in university curriculums because there was no clear government strategy with funding priorities that imposed accountability obligations to implement practices (Venkatraman & Nayak, 2014).

Rafi-UI-Shan et al. (2018) suggested that organizations respond to coercive, normative, and cognitive institutional pressures and make strategic choices of adaptation to these pressures. Even though reliable normative and cultural-cognitive obligations backed sustainability initiatives at universities towards a much broader societal expectation, sustainability was still out on the curriculum. For sustainability to become a traditional practice, it needs to become a regular and desirable activity creating strong value congruence amongst organizational members, routines, systems, and processes (Rafi-UI-Shan et al., 2018).

Rafi-UI-Shan et al. (2018) revealed that performance measurements utilized to a great extent in the departments and agencies studied were output (quantity) measures,

cost efficiency, and quality measures. Those used to the least time were for learning and growth measures and used to satisfy legislative requirements and manage programs and their performance (Rafi-UI-Shan et al., 2018). The most often used sustainability performance measures were employee diversity and economic activity, with ecological and social welfare issues being least considered (Landrum & Ohsowski, 2017).

The social sustainability constructs were prominent, as people want to be associated with socially responsible firms (Landrum & Ohsowski, 2017). Landrum and Ohsowski (2017) identified that corporate image as a mediating variable is partially important in overall organizational performance, as it only mediates the relationship between social sustainability and corporate performance. The meaning of sustainable business operations now involves extending the company's impact on the environment and society instead of traditional long-term entrepreneurial success (Landrum & Ohsowski, 2017). In other words, businesses must promote the economic, environmental, and social aspects of sustainable development as the collective essence of existence (Vesty et al., 2018).

The economic, environmental, and social dimensions of sustainability should be regarded simultaneously by providing a balanced view of all dimensions (Vesty et al., 2018). The objective is to satisfy future stakeholders' expectations and the existing ones (Vesty et al., 2018). This ability determines the preservation of the economy, ecological, and social capital (Landrum & Ohsowski, 2017). An organization is economically sustainable when it builds a strategy to preserve and mature the capital resources (Zorio-Grima et al., 2018). Environmental sustainability requires the preservation of natural

capital (Zorio-Grima et al., 2018). The produced emissions shall not exceed the environment's absorbance capacity, and corporate activities shall not negatively affect the ecosystem and its services (Landrum & Ohsowski, 2017).

Integrating Environmental Sustainability

When an organization regenerates natural resources more than the consumption of raw or substitute resources, it may have integrated environmental sustainability into its operation (Wiengarten & Longoni, 2015). This integration is by identifying sustainability concerns during the different stages of the supply chain; this may include: the product/service design and development stage; the raw material selection and purchasing stage; the actual production or manufacturing stage; and the product logistics stage (Sen et al., 2018).

Surveyed literature suggested that certain critical factors may have driven the integration of environmental sustainability into business operations in addition to specific initiatives engaged by such organizations (Tian & Robertson, 2019; Walls & Berrone, 2017). These vital factors include leadership influence, employees' perception, nature of the business in question, governmental regulatory policies, and the role of nongovernmental pressure groups. Further, organizations have engaged in environmental sustainability initiatives in environmentally sensitive industries like oil and gas, information technology, agriculture, building management, and hospitality management.

Leadership influence and employees' perception of sustainability have played a crucial role in integrating environmental sustainability into core business operations, especially in developed countries. Walls and Berrone (2017) established that CEOs with

technical experience in environmental matters might substantially influence board decisions and management direction regarding environmental sustainability initiatives. Tian and Robertson (2019) argued that employees' perception might determine their corporate organizational behavior towards environmental sustainability initiatives. In a study spanning industries that include hospitality and sports betting in China, Tian and Robertson (2019) found that employees generally display a negative responsibility to voluntary environmental initiatives engaged by organizations. Perhaps leadership influence and employee perception are only secondary factors compared to the stakeholder level of knowledge of environmental sustainability, a position Idahosa (2018) found not to have increased environmental sustainability implementations. Idahosa (2018) argued that despite the current high awareness of environmental sustainability issues as witnessed with significant stakeholders in the hospitality industry in South Africa, initiatives and implementations are still lacking. Johannsdottir, Olafsson, and Davidsdottir (2015), contrary to Idahosa (2018)'s position, established that business leaders in the Nordic insurance industry demonstrate a shallow understanding of environmental sustainability principles and practice, therefore fail to incorporate in the organizational culture and strategy.

Other critical factors affecting the successful implementation of environmental sustainability in organizations include the nature of the business, moral issues, and the belief systems established in the organization. Shields et al. (2018) explored the influence of wishes and desires of owners of United States family-owned businesses on the environmental sustainability initiatives; the authors found that such aspirations could

shape the direction, whether socially, environmental, or economically inclined. Similarly, Green et al. (2015) examined the impact of solid market orientation on the United States-based manufacturing firms regarding strategies on environmental sustainability. The authors found that these manufacturing firms exhibit improved manufacturing plants' performance due to the market-orientation policies (Green et al., 2015). In another study involving knowledge workers in Australia, Boschetti et al. (2016) found that trust was a significant factor in engendering a smooth and effective exchange of environmental sustainability knowledge among stakeholders. Similarly, Case and Chavez (2017) highlighted that certain principles promoted by religious books like the Bible and Quran provide a behavioral moral compass for adopting and initiating social and environmental sustainability programs.

Finally, some regional and global organizations' continuous activities and programs have provided frameworks and guidelines for developing environmental sustainability initiatives. For example, the European Union promoted the Europe 2020 strategy to guide their member countries' climate protection and energy conservation implementation (Todorovic, 2018). Similarly, African countries engage in integrative structural transformation programs promoting community-level development and encouraging sustainable societies (Armah & Baek, 2015). Lastly, Fernando (2017) argued that the recent promotion of the UN SDGs as specific guides to implementing sustainability at all levels could help business leaders identify and produce products and services that promote environmental sustainability.

Environmental Sustainability and Supply Chain Management

The major initiative by which manufacturing firms integrate social and environmental sustainability to remain economically sustainable is through the SSCM framework (Baliga et al., 2019; Paulraj et al., 2017). SSCM integrates the three sustainability dimensions into designing the firm's processes and practices and managing customers and suppliers Paulraj et al., 2017; Singh & Trivedi, 2016). Also referred to as green supply chain management (GSCM) in some text, it might also include approaches to manage behavioral tendencies of business leaders and employees to align to sustainability principles (Singh & Trivedi, 2016).

Reviewed literature revealed that integrating environmental sustainability into operations in the manufacturing industry through SSCM involves reducing harmful gasses and byproducts. Agbonifo (2016) found that Nigeria reduced gas flaring activities through a robust infrastructure policy and project that ensured the distribution of liquefied natural gas using a network of domestic and regional pipelines spanning multiple countries. Before this project, gas flaring was the primary source of environmental pollution in the country (Agbonifo, 2016). Similarly, Ghadge et al. (2017) found that the actions of logistic deliveries in the small and medium scale-driven food and drinks industry in EU countries have sporadically increased greenhouse gas emissions. The authors further proposed using a "well-structured logistic network" that will not only reduce gas emission rates but may potentially address other issues inherent in forward and reverse product flows (Ghadge et al., 2017). In India, Goyal et al. (2018) argued that only incorporating green practices could reduce carbon dioxide emissions generated by

the presence of enormous steel industries in the country. Subsequently, Goyal et al. (2018) proposed that India's mining and steel industries should imbibe the green supply chain (GSC) philosophy in addition to the existing incorporation of the ISO 14001 certification for an effective and long-lasting environmental sustainability approach.

Björklund et al. (2016) suggested that the Global Reporting Initiative (GRI) framework can be an effective avenue to monitor the top 12 world logistic companies' environmental activities. However, they found that few of these companies report accurate ecological figures (Björklund et al., 2016). Belkhir et al. (2017) investigated the positive relationship between GRI reports presented by organizations and the emissions of carbon dioxide reported. In a study involving 64 companies spanning multiple industries in the United States, the authors found an average of 15% differential in what companies say in their GRI reports compared with actual carbon dioxide emissions (Belkhir et al., 2017).

The primary concern of environmental hazards in the manufacturing industry is mostly carbon dioxide emissions (Agbonifo, 2016; Belkhir et al., 2017; Ghadge et al., 2017). However, Khan and Islam (2015) argued that the textile manufacturer's environmental hazards in the United States include excessive use of water, fertilizers, pesticides, fossil fuels, and other harmful gases. Further, the existing US policy framework that guides manufacturing firms in the service and regulation of environmentally sustainable practices might not be enough (Khan & Islam, 2015). Therefore, Khan and Islam suggested a hefty ban on some substances and the mandatory labeling of products may curtail some unsustainable environmental practices.

Implementing manufacturing strategies such as lean six sigma (LSS) may have helped reduce the environmental effects of processes on the environment. Powell et al. (2017) investigated the environmental sustainability implication of applying LSS strategies in the Norwegian dairy processing industry; they found that waste elimination led to optimizing natural resources using effective process and capability enhancements. Similarly, Boubeta et al. (2016) found that when LSS was applied to the process enhancement of an agricultural processing company in Spain in order to achieve improvement in environmental sustainability, there was a 20% reduction in the financial cost of production with a new achievement of over 31% in carbon-dioxide emission. This development buttresses the fact that process design and enhancement do not just contribute to the company's economic sustainability; it also contributes to the environmental sustainability of the company and society at large (Agrawal et al., 2016; Das and Shaw, 2017).

Several researchers submitted that environmental sustainability in supply chain management could only help if the network design is either overhauled or redesigned for sustainability. For example, Das and Shaw (2017) argued that organizations should consider design models that incorporate life-cycle assessment, vehicle weight, and other carbon cap policies to minimize carbon footprint in the overall supply chain. Similarly, Korkulu and Bóna (2019) suggested economic and environmental benefits in optimizing lot sizing and intralogistics systems in ergonomic assessments. Multaharju et al. (2017) emphasized the importance of supplier selection procedures in the optimal selection of suppliers in the supply chain. Based on the resource-based view (RBV) theory, the

authors argued that an optimal resource selection procedure could mitigate sustainability-related risks in supplier selection. In addition to mitigating risks associated with unsustainable supplier selection, Sen et al. (2018) argued that a sustainable-driven supplier selection process might reduce costs, improve the quality of goods, and impact the eventual delivery service.

To ensure manufacturers integrate environmental sustainability, the procurement of eco-friendly raw materials and resources has become crucial in the supply chain. For example, Ahmad et al. (2016) found that most of the world's oil and gas companies ensure suppliers adhere to environmental sustainability policies while screening their raw materials for eco-friendliness. Agrawal et al. (2016), in an analysis of 3 Indian electronic manufacturing industries, submitted that strategies like the purchase of efficient energy sources and recycled raw materials helped increase the organizations' environmental sustainability index. Further, Rentizelas et al. (2018) argued that the newly incorporated sustainable procurement procedures in the ISO 20400 standard might help concretize Oman's In-Country Value (ICV) program. The ISO 20400 standard has improved the drive to integrate procurement sustainability strategies into oil and gas companies' operations in Oman (Rentizelas et al., 2018). Sustainability management systems like ISO 20400 assist in streamlining sustainable procurement processes in Oman (Rentizelas et al., 2018) and have been applied in other countries to achieve environmentally sustainable methods and services. In Ghana, Kwarteng et al. (2016) explored using the environmental management system (EMS) to determine Ghanaian manufacturers' ecological and economic competitiveness. The EMS is an enabler of compliance with

regulatory requirements, which may reduce carbon dioxide emissions and raw material wastage (Kwarteng et al., 2016). Marshall et al. (2015) argued that certifications in safety management systems like the OHSAS 18001 and social accountability management system, like the social accountability standard (SA8000), might help organizations in Ireland improve the processes undertaken in supplier engagement and raw material procurements.

Conventionally, manufacturing organizations target reduction in energy consumption as the primary avenue to reduce cost and comply with fundamental environmental sustainability standards; however, renewed and smarter strategies exist in this regard. Popescu (2015) described smart-metering technologies as an efficient way of monitoring and regulating energy consumption to minimize the environmental sustainability impacts of e-commerce-based organizations. Similarly, Ray and Chaudhuri (2018) found that business group affiliated firms in India stand a chance of benefitting from the environmental sustainability strategies than nonbusiness group firms in terms of economic implications on energy consumption. Lastly, Bhanot et al. (2016) submitted that sustainable manufacturing, which may optimize energy consumption and reduce cost components, may be achieved by transitioning from wet to dry turning.

Environmental Sustainability and Agricultural Production

Due to its significant strategic impact in any country, the agricultural sector is primarily government-controlled and regulated. Therefore, most environmental sustainability initiatives in most parts of the world are government regulations (Bachev & Terziev, 2017; Jugend et al., 2017). For example, Yuan et al. (2017) found that China

benefitted from a low usage of pesticides and agricultural fertilizers when the country introduced the ‘two-season’ rice policy introduced in 2015; a similar rice-fish integrated approach in Mekong Delta, Vietnam, provided optimization of farming ecosystems (Berg et al., 2017). Similarly, Jianfu et al. (2018) submitted that China has longed enforced several policies to drive her environmental sustainability campaign. These policies include subsidies on environmental-driven safety programs, farmers’ education and moral suasion, and adequate support for agricultural infrastructure and technology (Jianfu et al., 2018).

In Portugal and Brasil, the governments’ environmental sustainability policies may have forced biodiversity companies to integrate sustainability into their production, which, consequently, may have resulted in the current market performance that these companies are enjoying in the world trade (Jugend et al., 2017). In the Paraná Coast of Brazil, where a government-sponsored initiative that involves the use of pollutants with low emissions, it was found that there were measurable results like a reduction in contamination of rivers and discouragement of the need for deforestation (Anacleto et al., 2017). Further, in Greenland, Iceland, Faroe Island, Scotland, and Norway, some previous issues like environmental degradation, biodiversity, and ecosystem process preservation were either minimized or encouraged when these countries introduced sheep grazing as an environmental sustainability initiative (Ross et al., 2016). Lastly, James et al. (2018) argued that Australian consumers could adopt healthy and sustainable food behaviors if the government can initiate inter-sectoral policies that address the

understanding, governance, and the critical factors to inter-sectoral environmentally sustainable food supply chain.

Although most environmental sustainability initiatives have been government regulation-driven, organizations adopt several other established farming techniques and efforts to ensure agricultural production does not deplete the environment's sustainability. As of 2015, the current level of ecological footprint produced by Australia's grain production system was 20% more than the regulation stipulated; studies suggest that switching to a less gaseous form of energy could help decrease the level of the footprint (Uddin et al., 2015). Also, Tanveer et al. (2017) suggested that the concept of 'relay cropping' in agriculture can sustain the environment. The authors also established that natural resources like air, water, and soil used during agricultural practices could be improved efficiently. Makita (2016) reviewed the fair-trade certification and its implication on environmental sustainability in Chiapas, Mexico; they found that in addition to helping small-scale farming, fair-trade certification is optimal in managing natural resources.

Other environmental sustainability initiatives introduced by practitioners and policymakers alike are attitude and perspective-oriented. For instance, Ataei et al. (2018) found that the educational level and agricultural-based employees' reactions towards environmental protection positively changed when exposed to pieces of training by specialized environmental sustainability agencies and government policies. Mupfasoni et al. (2018) examined the depth of knowledge of environmental sustainability as contained in the business plans submitted by Burundi farmer groups after a specified training; the

authors found that the farmer groups demonstrate a blended synthesis of their entrepreneurial business orientation with sustainability issues.

Some agricultural production organizations approach environmental sustainability via a more holistic resource conservation program. Strategies might include the overall reduction and rationalization of resources like water, energy, fertilizers, gas and a deliberate plan to enforce society's nonpollution. The Italian producer organizations, an umbrella body in charge of managing member agricultural producers' activities, adopted this holistic approach to reducing the overall carbon footprint, thereby achieving the environmental sustainability of their actions (Coppola & Ianuario, 2017). From the perspective of managing waste, Doula et al. (2016) argued a need to develop strategies to recycle hazardous-free agricultural wastes. Moreover, specific plans must include placing restrictions on recycling based on the hazard level of residues on the one hand, and on the other hand, managing beneficial manures and composts (Doula et al., 2016). Similarly, Hiroki et al. (2016) implied that New Zealand's support for local food production might indirectly boost the conservation of landscape and prevent the emission of GHG in addition to other environmental sustainability benefits.

Some environmental sustainability strategies have specifically targeted the reduction of greenhouse gas (GHG) emissions. Banerjee et al. (2017) explored the use of the jatropha plant as biodiesel fuel, reducing the overall GHG emissions in Yucatan, Mexico. In another scenario, Enjolras and Aubert (2018) argued that GHG reduction benefits when farmers engage in short food supply chains (SFSC) because agricultural products' movements are limited in the distance.

The Nigerian Environmental Challenges

Environmental issues and problems are a global phenomenon. The extent of intensity of the issues and challenges differ from nation to nation, depending on factors such as (a) the size and rate of growth of the population, (b) the quality of and the technologies available to the country (Low et al., 2016). Nigeria, considered the most populous country in Africa and the 7th most populous globally (CIA World Factbook, 2015), has been ranked among the countries with the worst environmental record globally (Gupta et al., 2018). Singh & Vinodh (2017) classified Nigeria as a volatile, uncertain, complex, and ambiguous (VUCA) environment whose natural physical setting is uniquely fragile (Singh & Vinodh, 2017). Several threats related to human activities have further amplified the country's vulnerability to environmental degradation. The combined effects of the VUCA features have made Nigeria one of the world's most environmentally stressed regions (Singh & Vinodh, 2017). The major environmental problems in Nigeria are deforestation, drought and desertification, soil and coastal erosion, water pollution, soil pollution, water hyacinth invasion, loss of biodiversity, flooding, urban decay, industrial pollution, and climate change (Mayo, 2015).

Deforestation

The environmental hazards in Nigeria vary according to geography (Mayo, 2015). Deforestation is most pronounced in the southwest geopolitical zone, made worse by massive water impoundment and irrigation schemes. Nigeria probably has the world's highest deforestation rate today, as half of its primary forest was lost to deforestation in the last 5 years (Gupta, 2018). In 2006, UNEP estimated the annual deforestation in

Nigeria to have covered 663,000ha with a yearly national deforestation rate of 0.76%. It also affirms that the deforestation rate in the southwestern geopolitical zone doubles that of the national average. This challenge's primary cause is the rapidly growing population with attendant higher demand for agricultural land, livestock production, and fuel woods. The repeated cultivation of crops on a cleared area of the plant also plunders the forest and exhausts the soil and its mineral contents (Gupta, 2018). The increasing global demands for agricultural developments, urban growth, industrial expansion, and pressure from the rising population have profoundly impacted Nigeria's forest resources. This action has ultimately reduced the extent, diversity, vitality, and stability of the Nigerian forest.

Desertification

Desertification, the encroachment of the desert on land once fertile, is more pronounced in the country's northern part (Medugu et al., 2011). The States affected by desertification accounts for about 38% of the country's total land area (Medugu et al., 2011; Rabia et al., 2008). Factors like population pressure, overexploitation for fuelwood of mangrove land, and drought due to global warming may cause accelerated desertification (FORMECU, 1998; Medugu et al., 2011). The reports from FORMECU (1997, 1998) showed increased total areas lost to dunes from 812 sq km in 1976 to 4829 in 1995. Desertification is a severe environmental problem that has led to famine, diseases, and the destruction of crops, livestock, and man.

Pollution

Morledge and Jackson (2001) categorized environmental pollution into air or atmospheric pollution, aquatic or water pollution, and land pollution. However, municipal and industrial pollution constitute the two significant sources of pollution in Nigeria. It is disheartening that most Nigerian cities lack proper robust waste management schemes, and industrial waste monitoring is inefficient. Despite the low industrialization level in the country, industrial waste pollution still poses a significant threat to the Nigerian environment. Waste pollution may also manifest in the percolation of effluents from the industrial process into public drains and rivers, contaminating the surface or groundwater. It is imperative to say that the petroleum industry contributes a significant quota to Nigeria's environmental pollution (Rabia et al., 2008). Petroleum-induced pollution includes continuous oil pipeline spill incidents, equipment malfunctioning, corrosion of aging pipelines, sabotage of oil installations by militants and oil thieves.

Erosion

Erosion is considered critical environmental pollution affecting different parts of the country, and this may manifest in two types: soil erosion and coastal erosion. Soil erosion is particularly severe in parts of Nigeria underlain by the sandy formation and is prevalent in the states like Edo, Anambra, Imo, and Enugu (Rabia et al., 2008). Increased agricultural activities, civil construction works, deforestation, bush burning, overgrazing, drainage blockage, poor waste management, urbanization, and increased population pressure may increase erosion (Medugu et al., 2011). On the other hand, coastal erosion is evident on Nigeria's coastline, as 853km along Nigeria's coastland is prone to coastal

erosion (Medugu et al., 2011). This development constitutes a series of ecological concerns, primarily because many of Nigeria's population and economic activities exist in the coastal zone. Among the factors that influence coastal erosion in Nigeria, as identified by Morledge and Jackson (2001), are (a) relatively flat coastal topography which restrains proper drainage, (b) climate change leading to rising in sea level, (c) reckless cutting down of mangroves which exposes the shoreline to increased energy and reduce sediment stability and (4) sand mining and dredging around beaches which depletes sand volume.

Climate Change

Climate Change is a global challenge of the 21st century in which gravity may be multi-faceted, unpredictable, indiscernible, but comprehensive in magnitude. Climate change results from human activities and related greenhouse gas emissions that are responsible for global warming. Gomez (2015) argued that one of the most significant environmental challenges is climate change, deepening cities' vulnerabilities in developing nations and threatening cities' resilience and adaptation capacities in wealthier countries. Climate change characteristics include extreme weather conditions (intense floods and droughts), increasing temperatures, rising sea levels, and changing precipitation patterns regarded as potential consequences of the greenhouse effect. The greenhouse effect is the warming of the earth's surface due to atmospheric pollution by gases such as carbon dioxide, fluorocarbons, water vapor, methane, and nitrous oxide (Ibrahim et al., 2015). Notably, manufacturing organizations carry out a wide range of

activities in Nigerian cities; these may contribute to Greenhouse Gas emissions, a significant factor in climate change.

Activists noted that cities in Nigeria widely suffer the consequences of climate change due to their high population and built-up environment (Ibrahim et al., 2015; Waziri et al., 2018). The health impacts of climate change in Nigerian cities are potentially huge. The changing climate will inevitably affect the basic requirements for maintaining health: clean air, safe drinking water, enough food, and adequate shelter (Ibrahim et al., 2015). The poor, the aged, women, and children are vulnerable to the negativities associated with climate change, particularly the health implications with relatively more severe outcomes (Ibrahim et al., 2015; Lukito et al., 2019). Lukito et al. (2019) suggested that achieving environmental sustainability may be much more difficult in Nigeria; currently, the African nation faces an enormous challenge regarding access to clean, modern energy services.

A significant percentage of the Nigerian population does not enjoy electricity (Ibrahim et al., 2015; Waziri et al., 2018). This present crisis may persist if the Nigerian government fails to diversify into other energy sources while saving costs and reducing wastage (Waziri et al., 2018). The sustainability of energy sources is known to be renewable and easily sourced. The Nigerian government has recently focused on clean energy provision through renewable sourcing and production efficiency (Waziri et al., 2018). This development may bring strategic, financial, technological, and environmental benefits to the Nigerian populace (Ibrahim et al., 2015; Lukito et al., 2019).

Renewable Energy Resources

Energy resources are globally considered significant drivers of socioeconomic activities: Waziri et al. (2018) classified energy resources as renewable and nonrenewable. Further, Waziri et al. (2018) labeled oil, gas, and coal as finite energy resources because they also come with environmental risks. Renewable energy is cleaner and derives from limitless natural resources such as wind, water, sun, and plant (Hassaini & Majid, 2015). Several countries have adopted energy from renewable sources such as oil and gas (Hassaini & Majid, 2015). Nigeria is a net energy exporter; experts expect that higher consumption of renewable energy and relentless efforts to run economic activities or substituted energy will reduce developed NEIC's demand for Nigeria oil and gas (Hassaini & Majid, 2015; Waziri et al., 2018). There is no empirical paper on renewable energy consumption by developed NEICs on Nigerian oil and gas exports.

Integrating Social Sustainability

An organization can achieve social sustainability when successfully addressing all stakeholder concerns in the organizational structure, culture, and processes (Black, 2016; Hemani et al., 2017). In privately run businesses like manufacturing firms, organizations achieve social sustainability; they configure their supply chain management process to address workers' health, well-being, and safety concerns (Wiengarten & Longoni, 2015). However, in the public space like communities, Black (2016) suggested that social sustainability is a state where the community satisfies most of its members' well-being and needs. Consequently, private and public perspectives on social sustainability seek to

fulfill stakeholders' needs, albeit via different strategies communicated through different dimensions.

Different perspectives exist among researchers about the dimensions of social sustainability configuration in public and private organizations. Grieco (2015) opined that social sustainability configuration in communities should necessarily anchor the evolution and development of society while also engender members' social integration. On the other hand, Santa-Cruz et al. (2016) argued that social sustainability encompasses social equity among community members and the community's sustainability. Further, Santa-Cruz et al. (2016) explained that *social equity* could be achieved in a society when every member possesses equal right to participate in society's economic, social, and political issues, while *community sustainability* provides an integrated platform that guarantees social equity.

Similarly, Hemani et al. (2017) discussed four dimensions of social sustainability. While *social equity* and *social inclusion* are concepts referred to as actual target goals of any community, the other aspects, *social capital* and *social cohesion*, are two concepts related to how an organization can collectively reach its target goals. Shao and Wu (2018) presented an additional perspective to the dimensions of social sustainability discourse; the authors argued that social sustainability dimensions might display themes that may include health, education, housing, security, population, and equity. In addition to identifying the issues in social sustainability dimensions, Shao and Wu (2018) proposed that organizations can use the concept of *social surplus* and *deadweight loss* to

measure the quantity of welfare a society may derive from an organization's goods and services.

Supply Chain Management and Social Sustainability Strategies

Major strategies employed by private businesses in integrating social sustainability include developing staff social welfare packages, engaging in stakeholder feedback, and integrating social concerns into logistics frameworks. Social sustainability initiatives have been about understanding and incorporating low-level employees' needs in privately-run businesses (Da Giau et al., 2016; Ray & Chaudhuri, 2018). Although Bhanot et al. (2016) argued that there is a necessity for more regulatory controls from the government and more support from experts.

In a study conducted among 252 manufacturers in India, Sajan et al. (2017) found that most social sustainability initiatives encouraged employees' health and safety at work. Further, Sajan et al. (2017) found that organizations must include low-level employees in strategy development, enhance employee skills through education and skill development, and ensure the security of goods produced. On the other hand, Ray and Chaudhuri (2018) posited that companies with diversified business group structures in India implement social sustainability initiatives that target employees' work-life balance. These initiatives might also include health and safety programs and initiatives that prevent negative consequences of their activities in the immediate community (Ray & Chaudhuri, 2018).

In contrast to targeting employees as primary beneficiaries of social sustainability initiatives, Aras et al. (2017) suggested that Turkish banks build their financial assistance

efforts to the impoverished populace and small-scale entrepreneur support. Further, Tascioglu et al. (2017) found that retailers in the United States and Turkey integrate social sustainability into their operations by donating a certain percentage of their income to charity, recognizing employee volunteer activities, giving products to the less privileged.

Apart from engaging in workers' and community welfare, private businesses integrate social sustainability elements in quality control systems, logistics, and other management strategies. For example, Awan et al. (2018) advocated that organizations must adopt the concept of cultural intelligence in harnessing differences in cognitive, motivation, and behavior among their suppliers. Further, stakeholder feedback mechanisms were proposed differently by Almahmoud and Doloi (2015) and Agrawal et al. (2016) to ensure organizations measure the social impact of their activities. Almahmoud and Doloi (2015) argued that satisfaction among diverse stakeholders in construction projects in Saudi Arabia is of primary importance to social sustainability. On the contrary, Agrawal, Singh, and Murtaza (2016) posited that there are possibilities of higher performance index overall sustainability measurement when manufacturing companies in India take social sustainability issues like community complaints and seriously address customer health and safety.

Depending on the industry and the sensitivity of the societal culture, organizations modify their business processes or implement standards to accommodate social sustainability initiatives' demands. An instance is the women working population, which are vulnerable groups when issues about work-life balance are discussed, especially in

developing countries. A potential solution among Brazil's working women population is modifying the organizational time management tools as a source of a social sustainability initiative to curb the flexibility problems of working women's schedules (Lourenço & Lourenço, 2016). Companies' action to integrate social sustainability concerns in their supply chain management is the application of lot-sizing optimization and intralogistics systems. Korkulu and Bóna (2019) submitted that improvements in these areas might positively impact the organizations' drive for economic and social sustainability.

Manufacturers have applied processes available in international standards like SA8000 and International Standard Organization (ISO)'s guidance on social responsibility (ISO26000) to ensure suppliers adhere to socially sustainable operations under abnormal operating environments in West Bank (Najjar et al., 2017). While in Ireland, manufacturing firms follow standards and guidelines to develop socially sustainable products to address concerns in health and safety (Nakamba et al., 2017).

Organizations employ holistic approaches that span several management tools to integrate social sustainability initiatives into private business operations. Longoni and Cagliano (2015) made a case for the combined use of lean bundles like Just-In-Time (JIT), total quality management (TQM), total preventive management (TPM), and other human resources management methods in aligning the strategic business goals of manufacturing firms with the social and environmental sustainability goals. Similarly, Rodríguez et al. (2016) highlighted a case in Ecuador where NGOs achieved socially sustainable poverty reduction among poor suppliers by facilitating purchases with buying firms through source funding and relationship bridging mechanisms.

Physical and Urban Social Sustainability Strategies

Social sustainability initiatives outside the private sector have been promoted mainly by modifying communities' existing physical and urban configurations. Recently, urban and regional planners are developing initiatives around the urban form to ensure the public spaces, recreational parks, and designing street networks to accommodate all social strata in the community (Hemani et al., 2017; Ujang et al., 2018). For example, in Kuala Lumpur, Malaysia, public spaces like the city and community centers harness the diversity of cultures and cultural groups (Ujang et al., 2018). Further, Medved (2017) argued that neighborhood community centers promote social sustainability via three physical environmental factors: convenient accessibility of the center to stakeholders, community involvement of stakeholders, and the integration of the community center.

In addition to designing urban landscapes to support social sustainability among diverse cultures in societies, specific building attributes could also help residents' social sustainability. Serrano et al. (2016), in a study involving low-income earners in Andes Mountain in Brazil, described how the implementation of low-cost seismic reinforcement processes in their building construction could improve livability among the households. Similarly, Rajagopalan and Kelley (2017) investigated strategies to foster social sustainability among inhabitants of an alternative high-rise building in Portland, Oregon. The authors found that the choice of building materials could determine certain sustainability factors like corporate citizen credentialing, workers well-being, and social equity among inhabitants (Rajagopalan & Kelley, 2017)

Socially Sustainable Communities

Hemani et al. (2017) described sustainable communities as places where people want to live and work, now and in the future. A sustainable community meets the diverse needs of existing and future residents, are attentive to their environment, and may positively contribute to a high quality of life (Hemani et al., 2016). The communities are safe and inclusive, well planned, built and run, and offer equal opportunity and excellent services for every residence. Geetarani et al. (2016) emphasized that apart from the neighborhood itself and the people living within it, other factors to consider are associated with various physical characteristics and social sustainability. Geetarani et al. (2016) suggested a link between social sustainability outcomes, urban planning, and design principles. This relationship includes the dynamics of compactness of buildings, mixed-use of facilities, land space density, sustainable transport, and environmental greening (Geetarani et al., 2016).

Further, several other physical factors are associated with sustainable communities; they include neighborhoods furnished with walkways, attractive public realms, accessible quality amenities, and decent housing layouts. These physical factors provide planners with tangible and measurable parameters for evaluation and effective planning. Although sound planning principles can be associated with many of these factors, they may not contribute to social sustainability; on the contrary, they may support unsustainable outcomes (Bennett et al., 2016).

Coppola and Ianario (2017) revealed that social issues concerning employee job security and safety ranked the most critical sustainable assessment criterion. Other items

include considering environmental protection when handling cargo, facilitating economic activities, port traffic accident prevention, and safe and effective management of shipments (Coppola & Ianario, 2017). Geetarani et al. (2016) identified environmental material, economic issues, ecological practices, and social concerns as the four sustainability assessment factors. Other areas that the study may help provide answers are (a) equality and diversity, (b) well-being, (c) community development, (d) secure livelihood, (e) labor standard, and (f) health and safety.

Integrating Economic Sustainability

Organizations address their economic sustainability challenges via reactive and proactive strategies (Juggend et al., 2017). The reactive process is when organizations build their sustainability approach on guidelines and directives stipulated by governing legislation or standards; however, a proactive strategy is when organizations develop their plan based on competitive differentiation and market understanding (Kitthamkesorn et al., 2016). Streimikiene et al. (2016) addressed the innovative strategy; companies adopting a creative approach must aim to gain a market leadership position based on innovation. Organizations pursue innovative sustainability strategies that encompass their entire value chain. These competitive strategies may include developing partnerships with suppliers with sustainability orientation (Streimikiene et al., 2016).

Sustainable business models encompass the economic, environmental, and social aspects while considering the needs of all stakeholders aligning all stakeholder groups' interests rather than giving priority to shareholders' expectations (Cleary, 2017). Cleary (2017) reflected on business models that create superior customer value, are understood

as creating value for customers, and contribute to the firm's and society's sustainable development. Sustainable business models are not necessarily achieved through technology, products, or service innovation alone, but also through the modernization of the business model itself (Weber, 2015). The model implies changes in the way organizations conceptualize business models regarding their exchanges and relations with stakeholders. The relationships that connect the firm to its stakeholders influence a firm's governance, which affects its behavior.

Leading companies transform these relationships by taking a more comprehensive and longer-term view, enabling the move from a transactional mindset towards developing trust-based, mutually beneficial, and enduring relationships with key internal and external stakeholders (Juggend et al., 2017). Weber (2015) classified stakeholders into primary, whose participation is imperative for the firm to function, such as employees, suppliers, consumers, and shareholders/investors. The study findings may help in identifying economic issues on sustainability such as (a) profit motive, (B) return on investment, (c) financial resilience, and (d) business stability.

Reason for Choosing the Qualitative Descriptive Phenomenology Approach

Qualitative research is a constructivist approach for making meaning of phenomena by establishing processes for inquiry, documentation, and interpretation (Patton, 2015). The qualitative phenomenological method allows researchers to inquire into lived experiences of a phenomenon; it is also best suited for open-ended and exploratory research questions (Bloomberg & Volpe, 2012; Patton, 2015). In the descriptive phenomenological method, participants richly describe their lived

experiences, which are conceived in a natural state and are void of interpretations and explanations (Giorgi, 2009). The descriptive phenomenological method can help explore and understand the lived experiences of managers of organizations regarding CS.

For example, Abraham et al. (2018), in a bid to understand how community members perceive CSR initiatives of multinationals in Ghana, conducted a phenomenological study that involved in-depth interviews of 20 purposively selected community members. Abraham et al. found that community members perceived CSR initiatives of multinationals in Ghana as philanthropic activities against the development of robust, sustainable development programs. Similarly, Jamali et al. (2019) explored the lived experiences of managers of three subsidiaries of multinational corporations based in the UAE concerning the implementation of CSR initiatives.

Moloto and Seeletse (2016) explored rural poultry owners' lived experiences regarding the causes of business failures; they found that small and medium enterprises in South Africa fail in their first 5 years. Wong and Bustami (2020) explored micro-enterprises contributions to the CSR literature: the authors conducted in-depth interviews in local languages in a phenomenological study that involved 30 participants.

The studies highlighted above emphasize the fact that the qualitative phenomenological approach is meaningful when: (a) research questions are exploratory in nature, (b) involve learning from lived experiences of participants, and (c) getting perspectives of a relatively ignored population regarding a phenomenon (Giorgi, 2009; Patton, 2015).

The Gap of CS Integration in Literature

There are numerous studies on how large and multi-national organizations integrate sustainability dimensions into their operations; however, these studies suggested that multinationals integrate the individual sustainability dimensions in isolation rather than holistically (Chang et al., 2017; Witjes et al., 2016). Lopez (2020) investigated how multinationals in Spain report and communicate their SDGs. Multinational organizations in Spain lack stakeholder engagements when integrating their CSR initiatives with their SDGs (Lopez, 2020). E-Vahdati et al. (2019) conducted a systematic review of literature on how large and multinational organizations integrate their corporate governance structure with CS objectives.

Concerning the integration of CS in small and medium-scale enterprises, Topleva and Prokopov (2020) investigated the environmental impact of small and medium-scale enterprises' operations in the European food industry. The authors proposed an integrated business model that includes an innovative and eco-friendly sustainable approach that may address identified problems in stakeholder delivery (Topleva & Prokopov, 2020). Similarly, Witjes et al. (2016) investigated how small and medium-sized organizations in the Netherlands integrate sustainability into their business processes. Small and medium-sized organizations engage external consultants in implementing sustainability management system certifications to comply with government regulations (Witjes et al., 2016).

Baliga et al. (2019) submitted that small and medium scale organizations in India's manufacturing industry must adopt SSCM practices. Other related studies in

developing countries like Nigeria suggested that the focus has been on sustainability integration of the ecological dimension among large and multinational organizations (Bello & Othman, 2020; Odera et al., 2018; Uduji & Okolo-Obasi, 2019). This study explores how small and medium-scale managers integrate the social, economic, and environmental dimensions into their business activities.

Summary and Conclusions

To explore and understand how managers of small and medium-scale businesses in Nigeria integrate the economic, social, and environmental dimensions of sustainability over a period, I reviewed scholarly journals. However, from the reviewed journals, it is evident that the sustainability concept and integrating sustainability aspects are prominent, especially in North America, Europe, Asia, and South America.

Existing literature has extensive documentation of theories used to explain the organization's contributions to the sustainability concept. In this study, I review the perceived leading sustainability theories (Chang et al., 2017). First, the stakeholder theory identifies and explains the relationship between an organization and the environment; it is also a management tool for allocating resources to identified stakeholders (Goyal et al., 2015; Kaur & Lodhia, 2018). Second, the CSR theory stipulates that the organization is obligated to consistently identify and contribute to the social development of its host society (Amin-Chaudhry, 2016; Croker & Barnes, 2017).

Third, the green economies theory may promote policy development and frameworks to drive the adoption of sustainable development among practitioners (Borel-saladin & Turok, 2013; Chang et al., 2017). Last, the CS theory proposed that business

organizations view their stakeholders beyond their immediate workers and owners (Donkor et al., 2018). The view may help organizations expand their economic concerns to include social and environmental problems (Donkor et al., 2018). Further, the CS theory recognizes the social, economic, and environmental dimensions of sustainability as stipulated by the UN's initial definition of sustainable development (Chang et al., 2017; Witjes et al., 2016). Therefore, the CS theory will be the adopted lens for analyzing the organization's contributions to sustainability in this study.

Reviewed literature revealed that organizations integrate the social, environmental, and economic dimensions of sustainability with their processes via several methods that include: adjustment of existing supply chain management processes; implementation of specialized management frameworks or quality standards; implementation of government regulations and guidelines; and development of specific industry regulations. Further, the manufacturing, urban planning, logistics, agricultural production, tertiary education, oil and gas production, and building technology services sectors appear to be more active in implementing sustainable strategies. Organizations' specific environmental sustainability initiatives include reducing carbon emissions, energy consumption, bio-friendly energy, environmental-friendly supplier selection, and material recycling. Similarly, organizations' social sustainability initiatives may consist of developing enhanced welfare workers packages, the development of stakeholder feedback mechanisms, and the incorporation of sustainable practices into logistic processes.

From the discussion above, it is evident that studies abound on how organizations integrate the social, environmental, and economic dimensions of sustainability into their core business functions; however, these studies were done in organizations across countries in America, Europe, Asia, and Australia. Moreover, most studies done with African links are multinationals with primary operations outside Africa. Studies on how managers of small and medium-scale enterprises integrate the sustainability dimensions into their business operations appear scarce; this study will address this gap. Chapter 3 reviews the descriptive phenomenological approach, which is the proposed qualitative research method in this study.

Chapter 3: Research Method

The purpose of this descriptive phenomenological study was to explore how managers of small and medium-scale enterprises in Nigeria integrate the economic, social, environmental, and time dimensions of CS into their business activities. I selected 10 managers through consenting organizations in Nigeria who are 3 years or more in operation and required to implement sustainable practices. In this section, I provide the research design, the rationale for conducting a descriptive phenomenological study, and the research questions that guided this inquiry. I explain participants' selection, data collection strategies, and data analysis, processing, and interpretation practices. Finally, I present my role as the researcher, ethical considerations, and a chapter summary.

Research Design and Rationale

The central research question of this study was: How do managers of small and medium-scale enterprises in Nigeria integrate the economic, social, environmental, and time dimensions of CS into their business activities? The phenomenon of interest in this study was the implementation of CS initiatives and strategies among small and medium-scale enterprises in Nigeria. The descriptive phenomenological design was used for this study because in the central research question, the intention was to explore managers' lived experiences regarding CS dimensions. The central research question was also intended to help managers of small and medium-scale enterprises in Nigeria elucidate how they conduct their strategies to integrate them into the core business activities.

Maxwell (2013) encouraged scholars to clearly articulate their philosophical paradigm and assumptions(s) concerning the research question(s) as it helps to set the

direction of the study. Several scholars have traced the philosophical context of descriptive phenomenology to Husserl's writings (Dowling, 2007; Giorgi, 2009; Reiners, 2012). Dowling (2007) explained that Husserl's motivation for the phenomenological method was to enable the emergence of phenomena that may have existed in human experience perspectives and consciousness. Similarly, Giorgi (2009) described Husserl's philosophical view of phenomenology from two standpoints; first, it allows subjects to evaluate a nonphysical (or *irreal* objects) phenomenon from the consciousness viewpoint; and second, it describes what and how a phenomenon is acquired by consciousness. Further, Reiners (2012) explained "intentionality" as Husserl's idea of abandoning one's preconceived opinions about a phenomenon in order to describe conscious experiences in people.

Giorgi (2009) explained the philosophical context of the phenomenological method as compared to scientific empiricism. He contended that while the empirical perspective focuses on the characteristics of real objects based on their knowledge, phenomenology deals with experiential phenomena that can only be consciously acquired by individuals (Giorgi, 2009). Phenomenology entails considering phenomena from the perspective of consciousness or subjectivity. It also defines what consciousness is given and how it is given (Giorgi, 2009). Consequently, what individuals consciously experience and the experienced phenomenon provides the descriptive phenomenological approach's philosophical concept and guiding principle.

In line with the above philosophical paradigm, there appears to be an alignment of the phenomenological approach and the conceptual framework guiding this study. The

SOTF, the guiding conceptual framework for this study, is based on three related groups of concepts. The corporate entity theories are of specific interest to the research design choice (Lozano et al., 2015). Specifically, the *real entity theory* recognizes a firm as a responsive human with the ability to perceive, be environmentally conscious, and respond to phenomena (Machen, 1911; Phillips, 1994). In other words, firms possess “a will and senses” like real human beings, but managers represent firms through thoughts and perceptions expressed by these managers (Lozano et al., 2015; Machen, 1911). In the case of this study, managers represented small and medium-scale enterprises, while their lived experience of CS dimensions was the phenomenon under consideration.

Other qualitative approaches considered did not align with the nature of the research questions and philosophical assumptions. For example, in the ethnography qualitative design, the central philosophical premise centers around people’s interaction and how their culture develops over time (Patton, 2015; Wolcott, 2008). Thus, the ethnography design fits research questions where the culture’s impact is being evaluated against the perception and behaviors expressed in a group of people (Maxwell, 2013; Patton, 2015). Consequently, the ethnography design was not fit for studying how small and medium scale enterprises integrate CS into their core business activities.

Other qualitative approaches investigated appear not to align with the central research question into consideration. First, Patton (2015) submitted that grounded theory design is ideal for studies that seek to explain the observed through “systematic and comparative analysis” of collected data that emerge with theories. On the other hand, the narrative design is used to comprehend and irradiate the inherent life and culture of a

person, or group of persons, through the story told by the participant (Maxwell, 2013; Patton, 2015). Yin (2009) describes a case study design as suitable in scenarios whereby a clear case or phenomenon requires in-depth data gathering from multiple data sources. Consequently, all the qualitative designs discussed above were not ideal for this study.

Quantitative research is better suited when a theory about a phenomenon is being tested rather than an understanding being explored (Sogunro, 2002). Further, Punch (2000) emphasized that what determines the choice of a research method in a study must be the research question and purpose instead of the researcher's bias. Researchers adopt quantitative research methods when the purpose of the research is for generalization for a similar or larger population (Borrego et al., 2009). Therefore, the choice of a quantitative method was not ideal for this study for two reasons. First, the study aimed to explore and better understand the sustainability phenomenon through the lived experiences of managers of small and medium-scale enterprises. Second, the purpose was not meant to generalize the result but to better understand the Nigerian context.

Role of the Researcher

In this study, I assumed the role of the primary instrument for data collection. Bevan (2014) argued that researchers must view the descriptive phenomenological method as a complete research method instead of the notion that it is only for analysis. Bevan claimed this perspective would help actualize Husserl's (1970) descriptive phenomenological psychological method philosophy. Also, Giorgi (2009) explained that the researcher must assume certain attitudes and follow specific processes in conducting descriptive phenomenological research. Consequently, I assumed the phenomenological

reduction attitude, demanding that I suspend my prior knowledge of the phenomenon while researching (Bevan, 2014; Giorgi, 2009). Besides, I accepted the natural attitude of participants and listened actively with a critical reflexive dialogue when collecting participants' descriptions (Bevan, 2014). Finally, I followed Bevan's interview structure, which involves contextualizing the elicitation of participants' responses and apprehending further clarification.

All participants were selected managers of the small and medium-scale enterprises as identified in the unit of analysis, which implies that they had no intentional relationship whatsoever with me. Also, as much as possible, I ensured participants possess the full liberty to completely describe their experiences while ensuring they do not veer off the discussed topic (Bevan, 2014; Englander, 2012; Giorgi, 2009).

The descriptive phenomenological method inherently provides mechanisms to discourage researcher bias and other ethical issues. I set aside what I already knew about the phenomenon during the interview process; this, according to Husserl (1970), encourages self-dialogue and builds a reflexive approach during interviews. Further, I assumed an *epoche* mindset, also known as *bracketing* (Giorgi, 2009, p. 91); this allowed me to adopt a critical posture and natural attitude towards my knowledge of the phenomenon; this is a prerequisite for the phenomenological reduction attitude (Bevan, 2014; Giorgi, 2009). In addition, I kept a journal that allowed me to note events during interviews. Reflective journals may help develop reflective practices of suspending assumptions in order to collect as many descriptions from study participants in an open way (Janesick, 2011).

Methodology

Participant Selection Logic

The population for this study was the managers of small and medium-scale enterprises located in Lagos State, in Southwest Nigeria. The SMEDAN, an agency trusted to advance and enable expansion initiatives to hasten the growth and transformation of micro, small, and medium-scale enterprises' operations in Nigeria, recognizes the organizations. According to the SMEDAN (2017), there are 8,395 small and medium-scale enterprises in Lagos state out of 73,081 organizations in Nigeria (p. 66).

The sampling strategy applicable to this study was the purposive sampling strategy (Patton, 2015). The result of descriptive phenomenological research was to establish a general structure of a phenomenon, which can then validate the employed sampling strategy (Englander, 2012; Giorgi, 2009). However, to ensure a general participatory structure, phenomenological researchers must select participants who have the requisite experiences of the phenomenon (Bevan, 2014; Englander, 2012).

Thus, the criteria for the selection of a participating organization for this study were two-fold. First, I considered only organizations required by their regulatory authorities to be aware of sustainable practices. In Nigeria, by regulatory law, stock exchange-listed companies must address environmental concerns and contribute to alleviating social inequalities in their operating communities; they must also communicate these sustainable activities to the public (Amodu, 2017; Ihugba, 2012).

Therefore, I identified potential participating organizations by obtaining all Lagos-based listed organizations on the Nigerian Stock Exchange website.

Second, the average lifespan of failed small and medium-scale enterprises in Nigeria is 5 years (Agwu & Emeti, 2014; Ijeoma & Nwifo, 2015). Potential organizations that had been in business for 5 or more years with not more than 199 staff were selected from the list. The Nigerian stock exchange website also provides corporate and previous financial information that guided my selection. Hence the chosen sampling strategy combined Patton's (2015, p. 267) *positive deviance comparisons* and the *matched comparisons* purposeful sampling strategies.

A few factors guided the determination of the sample size. Although Kvale (1994) recommended that the number of participants in qualitative research should be determined when the researcher is satisfied with the data collected, Englander (2012) and Giorgi (2009) both emphasized that researchers should focus on the richness and depth of data collected. Further, both Giorgi and Englander recommended a minimum of three and a maximum of 20 participants. Therefore, I interviewed 12 participants to achieve a general participatory structure of the third stage of the descriptive phenomenological analysis (Giorgi, 2009).

Interview participants were managers of the selected small and medium-scale enterprises who have been identified by the organizations to speak on their behalf. Participants were not consultants or employees who are on internship programs in the organizations. Further, to qualify as participants in the study, the manager must have

interrelated the CS phenomenon internally and with the external environment like partners, regulatory bodies, and customers.

I contacted small and medium-scale enterprises established in Lagos State, Southwest Nigeria, to recruit participants, which fulfilled the criteria. The list of possible organizations is available from the NBS and the SMEDAN. I retrieved the contact information of the sampled partner organizations from the website of the Nigerian stock exchange. The website provides contact information about both quoted equities and second-tier listed companies arranged by industry sectors.

Further, I contacted the sampled partner organizations through the available corporate telephone numbers or electronic mail addresses. I targeted organizations operating in commercial, densely populated areas to take advantage of the ease of accessibility during the interview exercise. In the consent letter to these organizations, organizations were expected to appoint the manager(s) that would participate in the study on behalf of the organization. I then contacted the managers of selected organizations were through emails with consent letters attached and followed up with telephone calls to schedule interviews for the study. Further, I conducted interviews using online video or audio platforms like Zoom or Skype.

Instrumentation

Data-gathering instruments that I used included interview guides and scripts, interview protocol, and a laptop computer with audio recording features to pursue the study. Scholars of the descriptive phenomenological method emphasize the need to engage face-to-face interviews with participants as the best way to encounter the lived

experiences of a phenomenon under a subject-phenomenon relationship (Englander, 2012; Giorgi, 2009). The choice of an in-depth interview as a data collection instrument guides the need to collect a *complete description* of lived experience. The participants can freely communicate their experiences with the phenomenon under study without altering the environment (Giorgi, 2009).

To answer the central research question, which queries how managers of small and medium-scale organizations integrate the different dimensions of CS into their business activities, I administered questions as listed in the interview protocol (see Appendix). The interview questions queried the economic, environmental, social, and time dimensions to provide a rich and detailed description of the CS phenomenon as experienced by the organization through their managers. This submission is consistent with Englander's (2012) presentation that the purpose of phenomenological research is to engage a personality's description of a phenomenon.

Expert Review

Researchers can use qualitative experts' feedback to check for the alignment of the research question to the interview questions (Patton, 2015). The field test process involved sending invitational emails to known faculty in Walden University and methodology experts outside the university domain. I sent invitational emails to five qualitative research subject matter experts. The emails contained an attachment of the abridged proposal that included the title page, the problem statement, the purpose statement, the research question, and the initial interview questions. The five qualitative research experts acknowledged the email; however, I picked the first three responses. The

comments from the three experts provided insight for revising the initial interview question that became the final interview questions (see Appendix). The experts were kind enough to highlight some elements that I omitted from the interview questions and the dissertation title. Their feedback provided further insights into ways of improving the quality of my proposal.

All the members of the expert panel confirmed the suitability of the research design to the research question and purpose with additional comments. The first qualitative research expert asserted that the problem statement needs to be revised and reworked to align with the purpose statement and the research question. I sent a reply email explaining how the problem statement aligned with the purpose statement and the research question. Similarly, the second expert confirmed the alignment of the research question and purpose but suggested the possible expansion of my interview questions, which was initially just one question. I corrected the interview questions by expanding them to six interview questions. The third expert suggested revising the research title to reflect a phenomenological concept by adding an exploratory word. I responded by adding the word “Exploring” to the title of the study. Further communication between the researcher and the experts was conducted via emails, and the feedback obtained became part of the changes to my research proposal document.

The evaluated interview question and the subject matter experts’ inputs enabled me to make the necessary revision and improve the quality of my work. The reviewed questions may facilitate collecting relevant data from the proposed research participants to answer the research question and address the literature gap.

Procedures for Recruitment, Participation, and Data Collection

Giorgi (2009, p. 122) stressed that while face-to-face interviews and recorded types of experiences are the two known forms of data collection procedures in a descriptive phenomenological study, the face-to-face interview stands to provide the complete description as demanded by the methodology. Therefore, I adopted Giorgi's (2009) and Englander's (2012) recruitment, participation, and data collection procedures to collect organizational lived experience of CS from officials of small and medium-scale enterprises in Nigeria.

I identified and recruited participants via a purposive sampling method. As indicated in earlier sections, I selected a convenient sample of possible organizations from a list of registered small and medium-scale enterprises currently operating in Lagos, southwestern Nigeria. These organizations then appointed the manager(s) that participated in the study on behalf of the organization. After obtaining Walden University's Institutional Review Board (IRB) permission, I contacted the participating managers via telephone, e-mails, or both to secure their willingness to participate. I reached as many as 20 organizations to increase acceptance while also reducing the chances of possible declines. As stipulated in the partner organization's letter of cooperation, I requested that participating organizations select only managers who satisfy the criterium of three years of experience in sustainability management.

Patton (2015) recommended researchers collect data via multiple sources. However, because scholars of the descriptive phenomenological psychological method traditionally recommend pure face-to-face interviews (Bevan, 2014; Englander, 2012;

Giorgi, 2009) to capture rich information, additional backing documents were admitted during the interview process with participants. Examples of backing documents were published CS reports or recently documented alliances with NGOs on sustainability projects. I activated the recording features of the chosen online interview platform (Skype) for every interview session. I also used fieldnotes to help take observations (Janesick, 2015) and a reflective journal to enhance the process's confirmability by independent researchers (Sundler et al., 2019; Smith, 1999). I was solely responsible for data collection in this study.

I followed an interview protocol (see Appendix) to dictate the conduct of interviews with participants. Because I conducted an online electronic interview, I agreed with each participant on a good time. Reminders of scheduled interviews were sent to participants days before the interview and were followed up with calls to re-confirm availability. As expected in the descriptive phenomenological method interviews, though the planned time was for a maximum of 20 minutes, the duration of interviews varied for different participants. While being conscious of time, I was flexible in my timing to allow participants' rich data collection experience. I was flexible in allowing participants to give other relevant information out of the interview questions' scope but beneficial to the study (Bevan, 2014).

I transcribed data collected manually. I ensured the accuracy of the transcribed data by verifying the original recordings. After that, I sent the transcripts of the interviews to participants to validate and verify the collected data. I also indicated to

participants that the un-returned transcript cases after a week would be considered acceptable.

Data Analysis Plan

In this study, I explored the lived experience of managers of small and medium-scale enterprises in integrating CS dimensions into business activities; therefore, the descriptions gathered from interviews with participants were driven by the central research question. Giorgi (2009) opined that a qualitative method's credibility lies in the objectivity of the analysis pursuing psychological meanings of experiences through descriptions by others. Giorgi's position in authenticating qualitative analysis as against the accepted norm in quantitative standards was that: "How does one analyze a description of concrete experience in a psychologically meaningful way and achieve at least the same degree of objectivity that quantitative analyzes reach?" (Giorgi, 2009, p.121). Further, Giorgi argued that morphological essences, as introduced by the Husserlian phenomenology into the qualitative analysis, provide steadiness to descriptions of participants' experience, signifying that qualitative findings can be scientific and empirical.

Giorgi (2009) highlighted three definite steps in data analysis for the descriptive phenomenological method. Ideally, the first step involves the researcher assuming the scientific phenomenological psychological reduction attitude while transcribing participants' descriptions into a human-readable medium and reading the full descriptions to understand and "get a sense of the descriptions" (Giorgi, 2009, p. 128; 2012, 2014). Further, the second step of the descriptive phenomenological method involves the

determination of *meaning units*. In the third step, the researcher must transform these meaning units into phenomenologically psychologically sensitive expressions (Giorgi, 2009, pp. 131-133).

In executing the first step of the data analysis, I ensured the transcription of all participants' descriptions into a printed format. Giorgi (2019, p. 128) warned that, in the transcription process, the researcher must preserve the raw descriptions as given by the participants as much as possible and should not try to correct perceived ambiguities. After transcribing the participants' descriptions, I assumed the scientific phenomenological reduction with a psychological perspective in order to understand the implication of the raw descriptions on the integration of CS dimensions into business activities (Giorgi, 2019, p. 128). I repeated each reading of participants' descriptions in order to make "sense of the whole" (Giorgi, 2019, p. 128).

The second step of the data analysis in the descriptive phenomenological method was to determine the meaning units of the broken-down raw descriptions. Giorgi (2019, p. 129) emphasized that the goal of this step is to extract "units of meaning" as contained in the raw descriptions. This activity is done by observing the phenomenological scientific reduction while obtaining the psychological perspectives of the fresh descriptions. As applied to this study, I ensured that psychological meanings related to CS dimensions are identified while reading the raw participant's descriptions. Extracts of the raw descriptions provided rich meaning units for the next step of the data analysis.

Giorgi (2009) described the third step of the data analysis as energetically demanding. He also described data analysis as the "heart" of the descriptive

phenomenological method (p. 130). This step involves the researcher cross-examining each meaning unit to expatiate its psychological implications (Giorgi, 2019, p. 131). In other words, it consists of the researcher's transformation of the meaning units into phenomenologically psychologically sensitive expressions (Giorgi, 2019, p. 131). Data analysis is necessary because the participants' descriptions, as described by Giorgi (2019, p. 129), are like "raw materials" that are "individuated concrete experiences with halos, margins, and interconnections that offer potentials for development." I followed this process to transform the natural attitudes expressed in the meaning units identified in the second step into phenomenologically psychologically sensitive expressions.

Issues of Trustworthiness

Credibility

Findings in qualitative research have generally been judged to lack credibility due to their contestable rigor in data analysis compared with quantitative methods. Patton (2015) argued that the controversy might fuel the dependence of qualitative data analysis on the researcher's judgment. Houghton et al. (2013) established that the credibility of the research result must be traceable to the research process. Further, Sundler et al. (2019) stressed that to achieve credibility, researchers must show the full details of the process of data analysis and the presentation of the findings.

Therefore, I achieved credibility in this study through three different strategies during the data collection and analysis. First, during the interviews, I ensured all participants' descriptions were within the study context. I also engage in transcription verification by ensuring all participants get their copies to achieve member checking.

Second, I documented and presented, in detail, the thematic analysis process, including the emergence of meanings and themes (Sundler et al., 2019). For audit trail purposes, I maintained detailed documentation of all processes. Third, I presented the research findings in as much detail as possible.

Transferability

Research findings in phenomenological studies are not expected to guarantee transferability to other settings but must be unambiguously presented and easily understandable to enhance transferability (Bloomberg & Volpe, 2012; Sundler et al., 2019). Communicating research findings with thick and rich presentations can enrich the readers' understanding, indirectly promoting transferability (Souza, 2014). I documented all attributes and contexts of the research in order to enable the study to be replicable in other settings. I also communicated research findings in clear, detailed, and rich presentations to further other researchers' transferability considerations.

Dependability

The essence of dependability is to verify that research findings are consistent with the raw data so that such a study would yield similar results when replicated by others in the future (Lincoln & Guba, 1985; Sousa, 2014). Sousa (2014) further stressed that qualitative research results and conclusions should be analytically generalizable to allow future replication. As applied to this study, the processes and attitudes described in the descriptive phenomenological method may help replicate the study. The participants' raw descriptions from in-depth interviews and their resultant meaning units will ensure that future studies construct psychological structures. These raw descriptions, meaning units,

and other details like the sampling strategy, interview protocols, and interview questions will help future replication of the study.

Confirmability

In qualitative research, confirmability as a demonstration of one of the quality rigors manifests through detailed documentation of the research design, data collection protocols, and analysis to enable an independent researcher to replicate the same (Patton, 2015; Sousa, 2014). Confirmability is manifested through the collected data's correctness and objectivity (Houghton et al., 2013). Further, Sandler et al. (2019) argued that descriptive phenomenology researchers must maintain and sustain a reflective attitude throughout the data collection and analysis processes. The researcher's reflective journal's availability can engender an audit of the research process, thereby enhancing the study's rigor (Smith, 1999). Consequently, I kept a reflective journal (for audit trail) during the data collection and analysis, which may empower further independent auditing and demonstrate the research process's rigor.

Ethical Procedures

As required by researchers before conducting interviews to ensure ethical compliance, I made a comprehensive application to the IRB before starting the data-gathering exercise. As for the intending participants, I initially contacted all partner organizations that qualified for the sample population via electronic mail; this was achieved through the organizations' corporate or administrative departments. I communicated the partner organizations' acceptance letters to the IRB for favorable

consideration. The partner organizations were required to nominate participants for the study.

After the IRB's permission, a consent form was sent to individual participants via electronic mail to acknowledge their willingness and acceptance to participate in the study. Because organizations may view their CS efforts as a competitive strategy, I indicated that all interactions would be confidential in the consent form. Also, I addressed participants who may wish to withdraw after accepting participation in the consent form.

Participants' consent forms were emailed weeks before the scheduled interviews in order to prepare them well for the interview sessions. I ensured participants were encouraged to reply to the consent forms early in order to determine who would participate in the study. I indicated that participants could contact me if they had areas of concern about the study in the consent forms. This step helped me keep in touch with participants before and after the interviews. Because I was dealing with organizations represented by individuals employed, I handled all correspondences through the participant organizations' established corporate communications department.

All correspondences with participants and subsequently collected data were kept confidential, and participants' identities were not captured or revealed through any medium. I assured participating organizations that view their CS strategies as competitive strategies. Their identities were not shown in the raw descriptions as captured and transcribed into copy materials. I assigned a descriptive mnemonic to differentiate and describe each participant: For example, #OIP1 was for the first participant in the first

participating organization, and #O2P3 was for the third participant in the second participating organization.

Moreover, I did not mention nor discuss participant information with other participants or any other third parties. I stored and safeguarded all collected data in my personal computer, a backup drive, and my private storage account on the cloud. All stored files were compressed and password-protected to safeguard the recordings. The stored information was also named using mnemonics generated to identify the organizations and participants. After 5 years, I will delete all participant information from my computer, backup storage, and my private storage account on the cloud infrastructure.

There were no life-threatening procedures in this study. However, I acknowledged participating organizations' managers with a 'Thank You' email to appreciate their time and commitment. There was no other motivation to participate except to contribute to developing nations' CS practices.

Summary

In this chapter, I discussed the descriptive phenomenological method as the preferred approach to this study. This study investigated how managers of Nigeria's small and medium-scale enterprises integrate CS dimensions into their business. I did not consider other qualitative designs because only the descriptive phenomenological approach may capture managers' raw experiences of small and medium-scale enterprises regarding sustainability (Giorgi, 2009).

In this study, my responsibility as the researcher was to collect raw descriptions of participants' experiences, analyze the descriptions, and determine psychological

structures of meanings while assuming the phenomenological reduction attitude. The study participants were the managers of small and medium-scale enterprises in Lagos, Nigeria, who have been in business in the last 5 years and are under industry regulatory requirements to implement sustainable development dimensions. In the chosen method, a descriptive phenomenological method, I conducted in-depth interviews through online electronic platforms. The sample of participants was determined through a purposive sampling method. I interviewed 10 participants and achieved a general participatory structure of the third stage of the descriptive phenomenological analysis (Englander, 2012).

In this study, I achieved credibility through the documentation and presentation, in detail, the thematic analysis process, including the emergence of meanings and themes. I also documented the data collection and analysis procedures to achieve trustworthiness features like confirmability, transferability, and dependability. This documentation may guide other researchers in replicating the study in the future. I also followed Walden University's IRB guidelines in ensuring ethical practices during and after the study. In the next chapter, I present the study's findings, while in the chapter after, I summarize the conclusion, limitations, and recommendations for further research.

Chapter 4: Results

In this chapter, I present the results of this study. The purpose of this descriptive phenomenological study was to explore how managers of small and medium-scale enterprises in Nigeria integrate the economic, social, environmental, and time dimensions of CS into their business activities. The research question for this study addressed how managers of small and medium-scale enterprises integrate the economic, social, and environmental dimensions of CS into business activities over some time.

First, I present an overview of the research setting with the participants and their demographics. Second, I elaborate on the processes involved in the data collection and analysis activities and ensure the trustworthiness of the study. In the later sections, I describe the emerging themes as analyzed from responses to the interview questions. I conclude this chapter by presenting the summary of findings.

Research Setting

I reached out to 20 different partner organizations in Lagos, Nigeria, but selected the first six who indicated their intention to participate. Thereafter, I contacted the six organizations, who agreed to participate, and asked that they nominate three managers each for the study. Subsequently, I contacted each of the nominated participants and secured their consent to participate. The intention was to interview two participants from each organization and later interview one more from each if a general structure for the emerging themes was not achieved. I conducted the interviews with the participants in the following online settings: seven took place via Skype audio call, whereas five took place

on Zoom. However, the six additional interviews did not occur because data saturation was achieved after the initial 12 interviews.

Demographics

The study consisted of 12 sampled participants who shared their lived experience managing sustainability dimensions in small and medium-scale enterprise businesses in Lagos, Nigeria. All interviewed participants met the criteria of 3 years of cumulative experience managing CS, as set out in Chapter 3. Further, about 40% had managed sustainability in the previous organizations before joining the present one. A four-letter pseudonym was used to identify both organization and participants from the organization. The participant demographics are detailed in Table 2.

Table 2*Demography of Study Participants*

Participant	Job position/role	Years of company in business	Business type	Years on sustainability management
O1P1	Assistant manager	18	FinTech	4
O1P2	General manager	18	FinTech	4
O2P1	Head, operations	30	Commercial banking	7
O2P2	Manager	30	Commercial banking	4
O3P1	Partner	10	Legal	5
O3P2	Partner	10	Legal	4
O4P1	Head, corp. communications	8	Micro-banking	5
O4P2	Regional head	8	Micro-banking	4
O5P1	General manager	32	Commercial banking	7
O5P2	Manager	32	Commercial banking	3
O6P1	CEO/partner	8	Media/publishing	6
O6P2	COO	8	Media/publishing	5

Data Collection

To collect data for this study, managers of small and medium-scale enterprises located in Lagos, Nigeria, were recruited. Businesses with more than 10 employees but not more than 199 employees were the target population. Twelve managers participated in this study. Because of the prevailing pandemic situation at the time of data collection, interviews were conducted electronically using Skype and Zoom platforms.

Data collection took place from June 18 to July 10, 2021. The interviews ranged from 18 minutes to 28 minutes, with an average duration of 22 minutes. The interview protocol (see Appendix) served as the data collection instrument for all online interviews.

First, I noted the demographic information about the participants. Then, I interviewed them about their lived experience regarding integrating economic, ecological, and social dimensions of sustainability in their business activities. I openly administered the interview questions in order to encourage the participants to provide detailed responses. I also ensured that I maintained an objective attitude during the interview sessions.

When compared with other participants, seven of the participants did not provide as many rich descriptions when answering questions about the economic dimensions of sustainability. However, there were no refusals to answer any questions. I transcribed each participant's responses manually. Further, I sent the transcribed documents to participants via the provided email addresses. However, only eight of the participants confirmed their responses.

As outlined in Chapter 3, the overall data collection and analysis continued until a general structure of initial themes was realized after 10 participants. Further, I conducted two additional interviews to evaluate the emergence of new meaning units and structures. Therefore, a general structure was confirmed when no new meaning units emerged in the two additional interviews.

In this study, a combination of an audio recording of online interviews and handwritten notes were the source of data collection. The handwritten notes were useful in further analysis of the manually transcribed interviews. I also reviewed the transcripts for accuracy and engaged participants in member checking for confirmation. The field notes helped me identify moments when participants paused during the interview. I perceived that these were moments when participants held back some information when

they felt they were giving too much information. For example, some participants would not complete an ongoing statement and would rather start a different statement not related to the previous one. At other times, participants altogether ended a response in the middle of an uncompleted statement

Data Analysis

As stated in Chapter 3, I analyzed transcribed data following the descriptive phenomenological method (Giorgi, 2009). Because I manually transcribed the raw audio recordings, I had the opportunity of immersing myself in the raw descriptions to prepare me for the analysis stage. In the first step of the data analysis, I reread the transcripts in a holistic fashion to get a “sense of the whole” (Giorgi, 2009, p.128). During this stage, as required by the method, I assumed the attitude of the scientific phenomenological reduction with sensitivity to the sustainability phenomenon (Giorgi, 2009, p.128).

The second step of the analysis involved the determination of the *meaning units*. I started marking out the meaning units in each participant’s transcription. The meaning units are texts in the transcripts with psychological meanings related to the sustainability phenomenon (Giorgi, 2009, p. 129). I gathered all meaning units of each participant’s responses and plotted them on a table at the next stage. This table helped me in the third stage of the analysis.

The third step of the descriptive phenomenological method involves the transformation of each raw expression on the table into phenomenologically psychologically sensitive expressions (Giorgi, 2009, p.130). In other words, I took each meaning unit as plotted on the table and determined the psychological implications to the

sustainability phenomenon. As demanded by the descriptive phenomenological method, I had to engage several transformations of the initial meaning units to arrive at the general structure for the whole sample gathered. The essence of the third step is to consolidate the general structure of the transformed data into themes that are summarizable. I organized the table produced during the last phase of the analysis by interview questions.

I conducted the data coding inductively. Using the table produced during the third step of the data analysis, I was able to hand-code by comparing initial codes with subsequent codes from the transformed meaning units. Common patterns were established after a few refinements of emerging codes. The emerging codes of the transformed meaning units of participants' lived experiences were categorized into five themes. The participants expressed their lived experience of environmental, social, and economic dimensions of CS through these identified categorized themes: (a) sustainable supply chain (SSC) practices, (b) organizational culture change, (c) regulatory compliance, (d) inclusive governance, and (e) innovation.

The eventual codebooks can be summarized in two types: (a) by sustainability dimensions and (b) by categories of themes. Table 3 is the codebook derived from the emerging themes in general structure summarized by the emerging themes and categories of the themes. The codebook includes descriptions and frequency of coded data.

Table 3*Codebook*

Code	Description	Frequency
Sustainable supply chain practices		28
Renewable power generation	Environmental friendly power generating options are preferred over harmful carbon-emitting options	12
Biodegradable consumption	Consumption of biodegradable plastics in all offices reduced paper consumption	12
ISO 14000-certified supply	Consideration of only ISO-certified suppliers in supply chain	4
Organizational culture change		26
Energy-saving power consumption	Consumption of inverter-technology appliances and low-voltage products	12
Reduced wastage	Orientation against water wastage	2
Regulatory compliance		20
CSR initiatives	Compliance to regulation to invest 10% of profit-after-tax on CSR in community	12
Adopt-a-school initiative	Voluntary renovation of schools in Lagos State, Nigeria	4
Green community initiative	Sponsor park and gardens, Tree-planting campaign	4
Inclusive governance		16
Campaign against workplace discrimination	Equal employment policy	8
Inclusive recruitment	Giving all physically-challenged persons equal opportunity in recruitment	8
Innovation		16
Digital transformation	Transformation of the organization to be product-driven	12
Service digitization	New digital product offerings	4

Evidence of Trustworthiness

Credibility

I employed three different strategies during the data collection and analysis to achieve credibility in this study. First, during the online interviews, I ensured all participants' descriptions were within the study context. At the same time, I also set aside what I already knew about the phenomenon during the interview process. Further, I engaged in transcription verification by ensuring all participants got their copies to achieve member checking. Second, I documented each stage of the transformation process to arrive at the phenomenologically psychologically sensitive expressions (Giorgi, 2009, p.130). I achieved the transformation using tables that enabled the emergence of meanings and themes (Sundler et al., 2019). Third, I maintained detailed documentation of all processes for audit trail purposes and presented the research findings in as much detail as possible.

Transferability

Although results in qualitative research may be challenging to reproduce in other settings, a clear presentation of research results can enhance transferability (Sundler et al., 2019). Communicating research findings with thick and rich presentations can enrich the readers' understanding, indirectly promoting transferability (Souza, 2014). Therefore, to encourage transferability in this study, I provided detailed descriptions of participants' responses to support the emerging themes.

Dependability

Dependability encompasses the articulation of the design and method preferences consistent with the goals and purpose of the study (Ravitch & Carl, 2016). An *audit trail*, a detailed account of all processes undertaken during the data collection and analysis, is essential to allow other researchers to conduct similar studies in the future. In addition to the reflexive journal used during this study, other researchers can read and follow the process to achieve dependability.

Confirmability

In establishing confirmability, the researcher must convey a strong relationship between the raw descriptions and the deductions that can be observed and replicated. The documentation of processes that include keeping an audit trail and maintaining a reflexive journal also supports the confirmability of this study. The availability of the process ensured the lived experiences of the participants were adequately conveyed.

Study Results

The purpose of this descriptive phenomenological study was to explore how managers of small and medium-scale enterprises in Nigeria integrate the economic, social, environmental, and time dimensions of CS into their business activities. The central research question that guided this study was used to explore how managers of small and medium-scale enterprises integrate CS's economic, social, and environmental dimensions into their business activities. The main themes that emanated from the analysis of data collected from participants can be expressed in five categories: (a) SSC practices, (b) organizational culture change, (c) regulatory compliance, (d) inclusive

governance, and (e) innovation. These themes were coded from analyzed participants' responses across all the economic, social, and environmental interview questions. Table 4 presents the major themes in each category that addressed the research question.

Table 4

Themes and Participants Contribution

Code	Number of participants contributed	%
Sustainable supply chain practices		
Renewable power generation	12	100
Biodegradable consumption	12	100
ISO 14000-certified Supply	4	33
Organizational culture change		
Energy-saving power consumption	12	100
Reduced wastage	2	15
Regulatory compliance		
CSR initiatives	12	100
Adopt-A-School initiative	4	33
Green community initiative	4	33
Inclusive governance		
Campaign against workplace discrimination	8	66
Inclusive recruitment	8	66
Innovation		
Digital transformation	12	100
Service digitization	4	33

SSC Practices

SSC practices emerged as the most overarching theme that includes all three dimensions of CS. All 12 participants endorsed this category of themes in this study.. From the code table (see Table 3), 28 references were coded for SSC practices. The main

themes that arose for SSC practices were (a) renewable power generation, (b) consumption of biodegradable products, and (c) consumption of ISO-certified supplies.

As with other categories of codes, all participants registered their lived experience of integrating environmental sustainability strategies through SSC practices. However, not all the participants identified the social and economic impact of the environmental sustainability strategies. Specifically, 100% of the study participants deployed SSC practices in their sustainability drive compared to other categories of sustainability strategies. SSC practices are described in more detail in the next section. It should be noted that even though four participants described the importance of ISO 1400-certified supplies, the other participants knew about it but did not relate the importance to their sustainability strategies.

Renewable Power Generation

The first theme that emerged was renewable power generation. All 12 participants, representing 100% of all interviewed participants, related their experience of adopting renewable power generation instead of alternative harmful carbon-emitting options like diesel power generators. O1P1, O1P2, O2P2, and O2P2 mentioned that environmentally friendly power generating options are preferred over dangerous carbon-emitting options. O3P1 stated,

Everyone knows the situation of power in Nigeria. All over our branch network, before 2019, our major source of power was diesel generators. This is not just costly but also not environmentally sustainable. Our power department explored solar power generation, and we are gradually phasing

out the use of diesel generators. The initial outlay of solar power is quite costly compared to diesel generators, but the long-term benefits are very good.

O3P2 mentioned that “one of our strategies for environmental sustainability is to contribute, as much as possible, zero carbon emission to our environment at an optimized cost.” O4P1, O4P2, O5P1, and O5P2 agreed that they run 24-hours round the clock because their clients/customers access their services even at midnight. O6P1 stated, “Our digital infrastructures need the power to stay on, so we have invested in both solar power infrastructures that make use of inverter technology.” O6P2 indicated that

We manage our environmental footprint management through 1) the reduction of carbon emission by engaging in climate change mitigation and adaptation activities across the group’s value chain. 2) the efficient management of waste, including e-waste, the enhancement of reuse and recycling activities, and the mitigation, and 3) the efficient management of water resources.

Biodegradable Consumption

The third theme that emerged was biodegradable consumption. All 12 managers, representing 100% of the participants, related their experiences in engaging biodegradable consumption as a strategy for integrating sustainability into their business activities. O1P1, O1P2, O2P2, O2P1 all stressed that there had been series of campaigns by nongovernmental agencies, the federal ministry of environment, and several panel discussions on the environment on the dangers of nonbiodegradable consumables.

Consequently, the participants have all engaged in consciously moving away from harmful and nonbiodegradable plastics and other products. O3P2 confirmed that

We are enforcing biodegradable or compostable plastics in all our branch networks. This is coming as there is a directive by the Lagos state government on the need for corporate organizations to switch to more environmentally-friendly consumables. We use disposable plastics a lot in all 25 branches in Lagos alone.

O3P1, O4P1, O4P2, and O5P1 mentioned in their interviews that their consumables are changing drastically too. For example, they mentioned they encourage their suppliers to source plastics and papers from recyclable sources. O4P1 stated that “we are enforcing the use of recycled disposable bottles and cups in all our branches. Apart from its environmental benefits, we are also saving some cost.”

O5P2 confirmed that “Although we have adopted the use of e-invoice and e-receipts; even our representatives send emails of purchases to our customers instead of printing papers, in cases where we need to print, we still use recycled papers.”

O6P1 mentioned,

We adopted the use of compostable waste bags and biodegradable plastics since 2018, when the Lagos state government had warned about the continuous use of normal plastics. Lagos is home to about 17 million people, I think the use of nonbiodegradable plastics is really telling on the environment, and the government is concerned about it.

O6P2 stated that “as an organization, we are changing our consumables to cater for these environmentally friendly consumables.”

ISO 1400-Certified Supply

The second theme that emerged was ISO 1400-certified supply. Four participants representing 33% mentioned that they are always conscious of the environmental sustainability certification level of the suppliers in the supply chain. The managers stressed that ISO-1400 certification is a family of environmental certification standards that are globally recognized. All four participants also mentioned that organizations need certification for only some strategic environmental suppliers and not all suppliers.

O5P1 mentioned that “consideration of only ISO-certified suppliers in the supply chain because we ensure we adhere to strict environmentally friendly processes, we also established a framework for our suppliers to adhere to.” O2P2 stated that “as at January this year, we have over 300 suppliers all over our branch network. We ensure they follow our environmental management system (EMS) processes as established by the ISO 1400 family of standards.”

O1P1 and O4P1 agreed that they are exploring standards like the ISO 1400 family of environmental sustainability standards. O4P1 stated: “Although we are not yet certified as an organization, we are implementing the framework to our day-to-day processes to ensure we are fully compliant. In the nearest future, we plan to get the certification.”

Organizational Culture Change

The category on organizational culture change also became popular among the participants, which drove the emerging theme. In the discussion on how managers of small and medium-scale enterprises in Nigeria integrate the economics, social, environmental, and time dimension of CS into their business activities, participants responses were clustered into themes such as (a) energy-saving power consumption, and (b) reduce water wastage. The two themes that emerged under this category are energy-saving power and reduced wastage.

Energy-Saving Power Consumption

The fourth theme that emerged is energy-saving power consumption. Again, all 12 participants, representing 100% of the participants, agreed that energy-saving power consumption was a complementary strategy to their change of power generation source.

O2P1 stated, “The use of diesel power generators gave us the liberty to buy fixed assets without thinking of the power implications. Now we are always conscious of the power ratings”. O1P1, O1P2, and O2P2 also mentioned that acquiring inverter-technology appliances and low-voltage products is the strategy they use to sustain power consumption for their businesses. O6P2 explained,

Our adoption of alternative power generation subsequently forced us to source energy-saving appliances. For example, we purchase low-voltage bulbs instead of the conventional 60W and fluorescent bulbs. We also changed our public address and entertainment systems in all our banking halls to low-power consumption with inverter technology. We think

adopting alternative power generation, and consumption of energy-saving appliances are complementary naturally.

All other participants explained that they changed the cooling systems in all their branch offices to more energy-saving technology. Instances mentioned include that these devices have very low start-up power requirements compared with the previous ones. They are also eco-friendly as they use the latest green technology out there.

Reduced Wastage

The fifth theme that emerged was reduced wastage. Two participants representing 15%, mentioned that one strategy they employed in integrating CS was an aggressive campaign to reduce wastage. Although this is also complementary to their environmental sustainability drive, they also save their organizations some economic benefits. For example, O6P2 mentioned that they “started a campaign focused on staff orientation on management and sustainable water use. We gave our staff orientation against water wastage.

They also mentioned they encourage their staff not to print emails and other documents except they are absolutely important. Apart from the environmental benefits, they mentioned that this campaign saved their organization economically. O5P2 stated,

We are witnessing huge economic savings from the enforcement of green practices. Over the past few years, we have put in processes and encouraged the use of e-invoice and e-receipts; emails of purchases are sent to our customers instead of printing papers. The compliance has been massive, and our clients are embracing the idea.

Regulatory Compliance

The category on regulatory compliance became a concern as some participants viewed sustainability from regulatory perspectives. All the 12 participants endorsed this category of themes in this study. Participants viewed regulatory compliance from three areas: CSR, orientation to the masses perspective (school initiatives), and green community initiatives. The themes that emerged under this category are (a) CSR initiatives, (b) adopt-A-school initiatives, and (c) green community initiatives.

CSR Initiatives

The sixth theme that emerged was CSR initiatives. All 12 participants related their lived experience to the need to implement CSR initiatives as a strategy to integrate social sustainability into their core business activities. All the participants also consented that organizations needed to engage in one form of CSR or the other. O1P1 and O1P2 mentioned that their organization must comply with a regulatory directive to invest 10% of profit after tax on CSR initiatives. O1P2 stated that “because we are quoted on the stock exchange, it is mandatory that we just don’t comply with CSR directives, we must also file and publish our CSR reports.”

O2P1 also explained,

We are committed to building long-term relationships with our customers, partners, governments, and communities and contributing to their sustainable development. This requires integrating corporate social responsibility (CSR) into all business decisions, stakeholder engagements, monitoring, evaluations, and reporting. Our CSR initiatives are focused on

investing in the communities in which we operate and are implemented through strategic projects designed to maximize impact and ensure positive, long-term sustainability

O2P2, O3P1, O3P2, O4P1, and O4P2 all described how they invested in developing young professionals for the future of work.

O4P1 narrated that:

Our company is committed to developing top talents for the future of work, whether it is through the investment in direct talent development within the company's recruitment strategies or by focusing a significant fraction of our CSR budget towards talent development for the technology sector in Nigeria.

O5P1 stated that:

Under the SDG Partnership for Goals, we have positioned our business as a reliable partner in delivering social safety net programs by the federal and state government of Nigeria, local and international NGOs, where beneficiaries can access the funds disbursed to them in a transparent and efficient manner. Our platform is designed to enable this, and we continuously make investments in product innovation to improve this offering and expand our capacity in this regard.

O6P1 and O6P2 both submitted that the community social investment program allows us to give back to society across three pillars- education, health, and economic empowerment.

Adopt-A-School Initiative

The seventh theme that emerged was the adopt-a-school initiative. Four participants representing 33% mentioned that adopting a school initiative was how managers of small and medium-scale enterprises in Nigeria integrate CS's economic, social, environmental, and time dimensions into their business activities. O2P1 mentioned the voluntary renovation of schools in Lagos State, Nigeria.

O2P2 explained that:

Our social sustainability strategy also includes tapping into recommendations from the state government. For example, the state government does encourage corporate bodies to invest part of their profits in encourage public primary schools. As part of our voluntary contribution to our society to encourage education, we focused on the renovation of public primary schools around Lagos state.

O5P1 stated that:

We have renovated 20 units of classroom blocks spread around the local government of our head office and other local governments in other parts. This initiative has encouraged primary school students to attend schools. We believe this initiative will reduce the out-of-school index of pupils in Lagos state.

Green Community Initiative

The eighth theme that emerged was the green community initiative. Four participants, representing 33%, mentioned that they engage in green community

initiatives as their notable social contributions to the landscaping directive of the Lagos state government.

O2P1 mentioned that:

The state government urges commercial banks like ours to be mindful of the landscaping environmental defects in our environment. The ministry of the environment has given a directive that we should contribute to tree-planting programs, parks and gardens beautification, etc. Well, it makes much sense because we do advertise our brands in return. We put in our logos at the sponsored parks for at least a year we agreed with the ministry.

O5P1 explained:

We have invested in direct community engagement programs. This is a more needs-based approach to social sustainability, where we identify the most pressing need of certain aspects of our local community that can be better supported in addressing critical social needs. For example, through the Lagos State Green Initiatives, we have invested in the horticulture beautification of some key streets in our head office.

O5P2 also mentioned, “we identify with the Lagos State yearly tree planting program.

We do that through sponsorship of tree planting exercises in conjunction with the Lagos State Parks and Gardens Agency.”

Inclusive Governance

The category on inclusive governance expatiated the campaign against workplace discrimination and inclusive recruitment. The themes that emerged are campaigns against workplace discrimination and inclusive recruitment.

Campaign Against Workplace Discrimination

The ninth theme that emerged was the campaign against workplace discrimination. Eight participants representing 66% agreed that they engage in sensitizing their colleagues on various observed societal biases. O2P1 shared,

We have developed innovative solutions that enhance our status as a people-oriented organization that respects human rights, promotes women economic empowerment, value and empower our employees, customers, and community where we operate

O1P1 and O1P2 also described how gender equality was promoted in the workplace and how practices such as ethnic inequality or sexual harassment were prohibited. O1P1 stated that “The organization is zero tolerance in the aspect of workplace discrimination”. All other participants within the 66% stated they have campaigns that address equality, gender representation, and disclosure as guiding policies in the human resource manual in their respective workplaces.

Inclusive Recruitment

The 10th theme that emerged was inclusive recruitment. Eight participants representing 66%, mentioned that they built inclusive recruitment strategies to address social sustainability issues in their organization. It was noted by these participants that

certain beliefs exist in the society that does not favor the physically challenged or some educationally disadvantaged section of the community. O5P1 and O5P2 mentioned that giving all physically challenged persons equal recruitment opportunities was a practice in their organization.

O6P1 also stated:

One of our social sustainability strategies is incorporating an inclusive recruitment policy that is gender-neutral and favorable to the physically challenged. We encourage all qualified professionals to apply to our open positions. This has helped us build a rich-culture workplace that is free of discrimination

The other participants whose responses led to this theme mentioned that their social sustainability policies also include employee engagement and well-being, including people-centric policies and initiatives.

Innovation

The category of innovation was used to focus on two main areas such as (a) service digitalization and (b) digital transformation. All the 12 participants endorsed this category of themes in this study. . The themes that emerged under the innovation category are service digitalization and digital transformation.

Service Digitization

The eleventh theme that emerged was service digitalization. Four participants, representing 33%, mentioned that they integrated economic sustainability into their business activities through service digitalization. The participants noted that they are

evaluating possibilities of replacing physical work with digital equivalents to increase productivity and reduce the inefficiency of their processes. O1P1 mentioned that with new digital product offerings in the digital world, business sustainability is better enhanced.

O5P2 discussed:

As an organization, we have learned lessons from the emergence of COVID-19. Now we are digitizing the way we work, the way we interact with our clients; we are reducing human contacts in our branches and making sure our services are still readily available. We have rolled out services on mobile platforms for both high-end and low-end income earners. For example, our clients can access our services through USSD mobile services, which are available with our customers that don't have smartphones. We have also invested in AI-driven chatbots to help guide users when faced with difficulties using our services.

Both O3P2 and O3P1 mentioned that they are offering more digitized offerings leveraging on mobile telecom infrastructures. We are also innovating services driven by the latest digital technologies and encouraging our clients to use these digital channels instead of coming to our offices.

Digital Transformation

The twelfth theme that emerged was digital transformation. All the participants (100%) mentioned that they are engaging in their organization's digital transformation to take advantage of digital technology in enhancing their processes and services. All the

participants expressed that they have all been involved in process transformation exercises in the last two years.

O6P1 stated:

We are transforming our organization to be product-driven. We are developing products that could meet every class of consumers, the vegetarians, the toddlers, the adults, and the pensioners, as well as others.

O1P2 explained:

By default, our business model enables the environmental sustainability of other businesses in Nigeria, from large corporates to small businesses. By facilitating the digital transformation of these businesses, we enable their transition from business processes and operations that are not environmentally friendly to more sustainable and eco-friendly alternatives.

We continue to invest in product innovation and our technology infrastructure to deploy those digital solutions that serve as alternatives to business activities and operations that harm the environment.

O5P2 said:

We've had a digital transformation program for the last two years now. We are taking a holistic approach to the way we do business generally. We want to see how emerging technologies like artificial intelligence and big data can help us. We are gathering information from all our eco-space: our social media contacts, our telephone banking outlets, everything! We want to see our this data makes

sense to our business, and we want to develop the next generation of products from these actions.

Summary

Addressing the research question to deal with how managers of small and medium-scale enterprises in Nigeria integrated the economics, social, environmental, and time dimensions of CS into their business activities, 12 themes emerged, which includes renewable power generation, ISO-1400 certified supplies, biodegradable consumption, energy-saving power consumption, reduce water wastage, CSR initiatives, and adopt-a-school initiative. Other themes that emerged include the green community initiative, the campaign against workplace discrimination, inclusive recruitment, service digitalization, and digital transformation. Chapter 5 will provide a summary of why I performed this research. I will also provide an interpretation of the results; I will include the recommendations for change, the implication for social change, and a suggestion for future research.

Chapter 5: Discussion, Conclusions, and Recommendations

The purpose of this descriptive phenomenological study was to explore how managers of small and medium-scale enterprises in Nigeria integrate the economic, social, environmental, and time dimensions of CS into their business activities. The aim of this study is to explore how managers of small and medium-scale enterprises in Lagos, Nigeria, integrate the sustainability dimensions into their business activities. The sustainability of small and medium-scale enterprises in any developing country is crucial to achieving the country's SDGs; the results of this study may help develop the right policies towards achieving Nigeria's SDGs. Further, understanding how managers of small and medium-scale enterprises integrate CS into business activities may help developing nations formulate comprehensive policies and guidelines towards achieving SDGs. This chapter contains the interpretation of findings, limitations of the study, recommendations, implications, and conclusion.

Interpretation of Findings

In Nigeria, research trends on CS integration depict the external activities of large or multinational organizations on the environmental and social aspects of sustainability. For example, Raimi et al. (2019) linked the relationship between CSR initiatives of organizations and the impact of environmental solid waste management in Lagos, Nigeria. Similarly, Uduji and Okolo-Obasi (2019) examined the effect of oil exploration companies' activities on the livelihood of rural women engaged in livestock farming. Also, Bello and Othman (2020) explored multinational corporations' roles in alleviating out-of-school children's challenges experienced in most developing nations. However,

because of the impact of their activities, small and medium-scale enterprises are expected to integrate sustainability aspects into their businesses.

According to the literature, organizations engage in comprehensive implementation strategies globally (E-Vahdati et al., 2019; El-Khalil & El-Kassar, 2018; Teh & Corbitt, 2015; Yazici, 2020). Organizations integrate the environmental aspects of sustainability into business activities via SSCM practices that include overall reduction and rationalization of resources like water, energy, fertilizers, gas, and a deliberate plan to enforce society's nonpollution. Moreover, corporate organizations make conscious efforts to engage in renewable energy from limitless natural resources such as wind, water, sun, and plants rather than carbon-emission alternatives.

Further, the social aspects of sustainability are integrated through supply chain management processes to address workers' health, well-being, and safety concerns. These strategies also include the development of staff social welfare packages, engagement of stakeholder feedback, and integration of social problems into logistics frameworks. The economic aspects of sustainability, however, require both reactive and proactive strategies. The reactive process is when organizations build their sustainability approach on guidelines and directives stipulated by governing legislation or standards (Juggend et al., 2017). A proactive strategy is when organizations develop their plan based on competitive differentiation and market understanding (Kitthamkesorn et al., 2016).

The research question guiding this study was "How do managers of small and medium-scale enterprises in Nigeria integrate the economic, social, environmental, and

time dimensions of CS into their business activities?” I performed a descriptive phenomenological analysis to address this research question. Qualitative methods are ideal for answering what and how research questions, including inquiries into a phenomenon (Patton, 2015). A descriptive phenomenological study applies in research situations whereby individuals’ lived experiences on a phenomenon need to be captured to understand the common patterns and themes (Giorgi, 2009). A total of 12 small and medium-scale managers participated in this study. I conducted the interviews and recorded them with the use of the online platforms Skype and Zoom. I also transcribed the recordings of the interviews manually.

The process described by Giorgi (2009) for the descriptive phenomenological method allowed me to analyze participants’ responses, focusing on their lived experiences regarding the integration of sustainability into business activities. The data collection and analysis approach recommended by Giorgi provided me with access to the psychological meanings of participants’ raw descriptions while suspending my knowledge about the CS phenomenon. Further, manually transcribing and hand-coding the emerging themes allowed me to have a deeper access to the psychological meanings of the meaning units.

From the analysis, the lived experiences of the managers can be divided into five categories: (a) SSC practices, (b) organizational culture change, (c) regulatory compliance, (d) inclusive governance, and (e) innovation. In the first category, three themes emerged, whereas the second category generated only two themes. However, in the third, fourth, and fifth categories, three, two, and two themes emerged, respectively.

Further, the SSC practices category had the highest number of experiences expressed by the participants; the experiences include

- preference of environmental-friendly power generating options like solar generators over harmful carbon-emitting options like diesel generators,
- consideration of ISO 14000-certified suppliers in their supply chain more than those who are not certified, and
- consumption of biodegradable plastics and reduction of paper usage.

Organizational culture change is the second category with the highest number of underlying themes experienced by participants regarding sustainability integration.

Managers understand that changing their organizational culture regarding unsustainable behaviors may have helped in the integration of CS. These organization culture change strategies include

- deliberately purchasing environmentally sustainable products, for example, consumption of inverter-technology appliances and low-voltage product, and
- orientation of workers against wastage through signs in toilets and attachment of caution signatures when printing email documents.

The third category of emerging themes is the regulatory compliance category.

Although all participants expressed they all experienced some sort of regulatory affiliations, not all of them are affected by all sustainability regulations in their industry.

Integrated strategies by these managers include the following underlying themes:

- compliance to regulation to invest 10% of profit-after-tax on CSR in community,

- voluntary renovation of primary schools or contributions to industrial training funds in Lagos State, Nigeria, and
- voluntary sponsorships of beatification of social parks and gardens, including tree-planting campaigns.

Further, the inclusive governance category had two underlying themes. The participants stressed that, to achieve social sustainability, they enforced changes in policies. Such policies were expressed in the following themes:

- adjusting employment policy to accommodate equality bothering on sexual, cultural, age, and educational imbalance and
- encouraging physically challenged persons equal opportunity in recruitment

Finally, the fifth category of emerged themes centered on economic sustainability and what strategies they deploy to continue to stay in business and at the same time meet expectations of stakeholders. Innovation was key to the economic sustainability of all participants in this study. Specifically, the strategies the participants expressed emerged in the following themes:

- designing and offering new digital product offerings that align with trends in the digital economy and
- engaging in the digital transformation of organizational processes to be product-driven and survive the COVID-19 pandemic restrictions.

SSC Practices

From the analysis, most interviewed managers of small and medium-scale enterprises submitted that they integrated SSC practices into their business activities.

Moreover, three themes emerged from this category: (a) renewable power generation, (b) biodegradable consumption, and (c) ISO 14000-certified supply. Regarding the impact of these themes on the three sustainability dimensions, it is noteworthy that these themes specifically affect the environmental dimension.

The three emerging themes from the SSC practices category corroborate existing findings in the CS literature. For example, Sen et al. (2018) argued that sustainability integration in organizations starts by identifying sustainability concerns during the different supply chain stages. Also, major initiatives by which manufacturing firms integrate social and environmental sustainability to remain economically sustainable is through the SSCM framework (Baliga et al., 2019; Paulraj et al., 2017).

Goyal et al. (2018) made the case of green supply chain (GSC) philosophy in addition to the existing incorporation of the ISO 14001 certification for an effective and long-lasting environmental sustainability approach in India's mining and steel industries. Although the primary concern of environmental hazards in the manufacturing industry is carbon-dioxide emissions (Agbonifo, 2016; Belkhir et al., 2017; Ghadge et al., 2017), Multaharju et al. (2017) emphasized the importance of supplier selection procedures in the achievement of sustainable production. Further, Sen et al. (2018) argued that a sustainable-driven supplier selection process might reduce costs, improve the quality of goods, and impact the eventual delivery of service.

In the oil and gas industry, Ahmad et al. (2016) found that most of the world's oil and gas companies ensure suppliers adhere to environmental sustainability policies while screening their raw materials for eco-friendliness. Agrawal et al. (2016), also submitted

that Indian electronic manufacturing industries had developed strategies like purchasing efficient energy sources and recycled raw materials to help increase the organizations' environmental sustainability index. In Ghana, Kwarteng et al. (2016) argued that the environmental management system (EMS) is an enabler of compliance with regulatory requirements and may reduce carbon dioxide emissions and raw material wastage (Kwarteng et al., 2016).

Marshall et al. (2015) argued that certifications in safety management systems might help organizations in Ireland improve the processes undertaken in supplier engagement and raw material procurements. Also, Rentizelas et al. (2018) submitted that sustainability management systems like ISO 20400 assist in streamlining sustainable procurement processes in Oman and have been applied in other countries to achieve environmentally sustainable methods and services.

Waziri et al. (2018) informed that the Nigerian government has recently focused on clean energy provision through renewable sourcing and production efficiency. Several researchers have also submitted that the development may bring strategic, financial, technological, and environmental benefits to the Nigerian populace (Ibrahim et al., 2015; Lukito et al., 2019). Similarly, Hiroki et al. (2016) implied that New Zealand's support for local food production might indirectly boost landscape conservation and prevent the emission of carbon-emission gasses in addition to other environmental factors sustainability benefits. Table 5 shows the themes in the supporting literature:

Table 5*Sustainable Supply Chain Practices and Their Supporting Literature*

Sustainable supply chain practices	Supporting literature
Renewable power generation	Abdur (2012); Fu (2012), Soares et al. (2015); Gouda et al. (2013); Waziri et al. (2018); Hassaini & Majid (2015); Multaharju et al. (2017); Lukito et al. (2019);
Biodegradable consumption	Sen et al. (2018); Ahmad et al. (2016); Agrawal et al. (2016); Hiroki et al. (2016); Banerjee et al. (2017)
ISO 14000-certified supply	Goyal et al. (2018); Wagner & Svensson (2014); Stibbe & Voigtländer (2014); Teh & Corbitt (2015); Venkatraman & Nayak (2015); Marshall et al. (2015); Rentizelas et al. (2018)

Organizational Culture Change

The apparent impact of pursuing SSC practices on the organization is to develop a change in organizational culture. Venkataramani and Kothandaraman (2020) described culture as a breeze that is invisible while, for sure, it can be felt and experienced. Often organizations believe that the success of any change initiative depends on the strength of execution focus. On the contrary, the success of the transformation is sustainable only when it is driven through the organization's culture (Venkataramani & Kothandaraman, 2020). When an organization switches to renewable energy, they change the way they consume energy (Bhanot et al., 2016; Popescu, 2015). From the study's analysis, the organizational culture change category emerged as the second-highest theme contributed by participants. The emerging themes from this category include energy-saving power consumption and waste elimination. The themes depict the consequences of a conscious

engagement of SSC practices to optimize resources, save cost, and protect the environment (Ray & Chaudhuri, 2018).

Several conclusions from researchers in the literature support the emerging themes in this category. Popescu (2015) described smart-metering technologies as an efficient way of monitoring and regulating energy consumption to minimize the environmental sustainability impacts of e-commerce-based organizations. Ray and Chaudhuri (2018) found that business-group-affiliated firms in India stand a better chance of benefitting from the ecological sustainability strategies than nonbusiness-group firms in terms of economic implications on energy consumption. Also, Bhanot et al. (2016) submitted that sustainable manufacturing, which may optimize energy consumption and reduce cost components, may be achieved by transitioning from wet to dry turning.

Further, Khan and Islam (2015) argued that the textile manufacturer's environmental hazards in the United States include excessive use of water, fertilizers, pesticides, fossil fuels, and other harmful gases. Khan and Islam suggested that a hefty ban on some substances and the mandatory labeling of products may curtail some of the unsustainable environmental practices. Powell et al. (2017) investigated the ecological sustainability implication of applying lean sustainable supply strategies in the Norwegian dairy processing industry; they found that waste elimination led to optimizing natural resources using effective process and capability enhancements.

Similarly, Boubeta et al. (2016) found that there was a 20% reduction in the financial cost of production and 31% in carbon-dioxide emission when lean sustainable

supply was applied to the process enhancement of an agricultural processing company in Spain. Doula et al. (2016) also argued that specific plans to optimize resources and reduce waste in agricultural-based organizations must include placing restrictions on recycling based on the hazard-level of residues on the one hand, and on the other hand, managing beneficial manures and composts.

In the literature, conscious education and orientation of employees towards organizational culture change have achieved overall sustainable results. For instance, Ataei et al. (2018) found that the educational level and agricultural-based employees' reactions towards environmental protection positively changed when exposed to pieces of training by specialized environmental sustainability agencies and government policies. Mupfasoni et al. (2018) also examined the depth of knowledge of environmental sustainability as contained in the business plans submitted by Burundi farmer groups after a specified training. The authors found that the farmer groups demonstrate a blended synthesis of their entrepreneurial business orientation with sustainability issues. Table 6 shows the themes in the supporting literature.

Table 6

Organizational Culture Change and Their Supporting Literature

Organizational culture change	Supporting literature
Energy-saving power consumption	Popescu (2015); Ray and Chaudhuri (2018); Bhanot et al. (2016); Ataei et al. (2018); Mupfasoni et al. (2018); Hiroki et al. (2016); Ibrahim et al., (2015); Waziri et al. (2018)
Waste elimination	Khan and Islam (2015); Powell et al. (2017); Boubeta et al. (2016); Doula et al. (2016); Hiroki et al. (2016)

Regulatory Compliance

Conventionally, organizations pursue sustainability strategies that align with regulatory directives widely supported in the literature. From the analysis of responses from small and medium-scale managers in this study, three themes emerged in the regulatory category. The themes include corporate sustainability report (CSR), adopt-a-school, and green community initiatives. All these emerging themes were the sustainability compliance of the participants' organizations to industry regulatory directives.

Historically, the literature supports regulatory compliance to industry regulations on sustainability matters. Chen et al. (2018) argued that since the embrace of philanthropic CSR by corporate organizations in the 1970s, two other types, namely: value-creating CSR and promotional CSR, have evolved through the years to provide organizations robust strategic integration into their business activities. Since the inception of CSR in the 1920s, it has grown from a mere openly debated concept to the corporate organization's core strategic survival objective; this evolution implies that certain factors were responsible for the development. Amin-Chaudhry (2016) traced the progressive evolution of corporate organizations' participation in CSR as a mere obligation to society's social well-being and practice integrated into the business culture that spans governmental and private institutions. Confirming Amin-Chaudhry's findings, Croker and Barnes (2017) further stressed that the CSR narrative has progressively migrated from organizational debates over the choice to implement to the technicalities and robustness of implementation strategies.

For example, the European Union promoted the Europe 2020 strategy to guide their member countries' climate protection and energy conservation implementation (Todorovic, 2018). Through government regulations, urban and regional planners are developing initiatives around the urban form to ensure the public spaces, recreational parks, and designing street networks to accommodate all social strata in the community (Hemani et al., 2017; Ujang et al., 2018).

Geetarani et al. (2016) suggested a link between social sustainability outcomes, urban planning, and design principles. This relationship includes the dynamics of compactness of buildings, mixed-use of facilities, land space density, sustainable transport, and environmental greening (Geetarani et al., 2016). Further, several other physical factors are associated with sustainable communities; they include neighborhoods furnished with walkways, attractive public realms, accessible quality amenities, and decent housing layouts. These biological factors provide planners with tangible and measurable parameters for evaluation and effective planning.

Islam et al. (2016) examined the link between CSR and organizational behavior in organizations in Malaysia: the authors established that corporate identification promotes organizational behavior, which supports organizational commitment in CSR. Kwarteng et al. (2016) also stressed that regulatory frameworks that support environmental management systems (EMS) might help organizations comply with regulatory requirements that may eventually reduce carbon dioxide emissions and raw material wastage. Table 7 shows the themes in the supporting literature.

Table 7*Regulatory Compliance and Their Supporting Literature*

Regulatory compliance	Supporting literature
CSR initiatives	Amin-Chaudhry (2016); Croker and Barnes (2017); Chen et al. (2018); Islam et al. (2016); Li & Zheng, 2018; Farmaki, 2019; Dong and Xu (2016);
Adopt-a-School initiative	Dong and Xu (2016); Garde-Sánchez et al. (2017); Bello and Othman (2020)
Green community initiative	Hemani et al. (2017); Ujang et al. (2018); Geetarani et al., 2016; Bennett et al., 2016

Inclusive Governance

In this category, participants in this study emphasized the importance of enabling and incorporating a more comprehensive stakeholder representation to reflect social equality. Imburgia et al. (2020) appraised how genuine inclusive participation in the self-governance of communal irrigation systems remains a challenge. Imburgia et al. (2020) inferred that despite significant socioeconomic and cultural differences, the current water management systems in both research locations reinforce problems of unequal gender participation. Women have more obstacles and constraints in establishing equal access in membership, participation, and irrigation management decision-making. The lack of inclusive participation and the low representation of women in leadership roles leads to water users' association (WUAs) being poorly rooted in their community of users (Imburgia et al., 2020). The increase in pressure of NGOs over corporate organizations' role in the correction of social inequalities may have influenced the incorporation of strategies along this line (Coppola & Ianario, 2017; Lourenço & Lourenço, 2016;).

Themes in this category include (a) social capital integration and (b) inclusive recruitment.

The CS literature supports the emergence of these themes. For example, Grieco (2015) opined that social sustainability configuration in communities should necessarily anchor the evolution and development of society while also engender members' social integration. On the other hand, Santa-Cruz et al. (2016) argued that social sustainability encompasses social equity among community members and the community's sustainability. Further, Santa-Cruz et al. (2016) explained that social equity could be achieved in a society when every member possesses equal right to participate in society's economic, social, and political issues, while community sustainability provides an integrated platform that guarantees social equity.

Hemani et al. (2017) discussed four dimensions of social sustainability. While social equity and social inclusion are concepts referred to as actual target goals of any community, the other aspects, social capital and social cohesion, are two concepts related to how an organization can collectively reach its target goals. An instance is the women working population, which are vulnerable groups when issues about work-life balance are discussed, especially in developing countries. A potential solution among Brazil's working women population is modifying the organizational time management tools as a source of a social sustainability initiative to curb the flexibility problems of working women's schedules (Lourenço & Lourenço, 2016).

Major strategies employed by private businesses in integrating social sustainability include developing staff social welfare packages, engaging in stakeholder

feedback, and integrating social concerns into logistics frameworks. Social sustainability initiatives have been about understanding and incorporating low-level employees' needs in privately-run businesses (Da Giau et al., 2016; Ray & Chaudhuri, 2018). Sajan et al. (2017) found that organizations must include low-level employees in strategy development, enhance employee skills through education and skill development, and ensure the security of goods produced. On the other hand, Ray and Chaudhuri (2018) posited that companies with diversified business group structures in India implement social sustainability initiatives that target employees' work-life balance. Coppola and Ianario (2017) revealed that social issues concerning employee job security and safety ranked the most critical sustainable assessment criterion. Table 8 shows the themes in the supporting literature.

Table 8

Inclusive Governance and Their Supporting Literature

Inclusive governance	Supporting literature
Social capital integration	Santa-Cruz et al. (2016); Sajan et al. (2017); Ray & Chaudhuri (2018); Lourenço & Lourenço, (2016); Coppola and Ianario (2017); Islam et al. (2016);
Inclusive recruitment	Landrum & Ohsowski (2017); Black (2016); Hemani et al. (2017); Grieco (2015); Santa-Cruz et al. (2016); Da Giau et al. (2016); Ray & Chaudhuri (2018); Sajan et al. (2017)

Innovation

In this final category of emerging themes, participants expressed lived experiences that addressed economic sustainability. George et al. (2019) investigated

digital technologies and how they are helping to address challenges tackling climate change while promoting sustainable development. Entrepreneurial organizations are also adopting innovative approaches to tackle seemingly intractable societal challenges. These actions are referred to broadly as digital sustainability activities (George et al., 2019). Artificial intelligence and machine learning (AI/ML) is advancing exponentially, and both businesses and governments are competing in a race to harness its potential (George et al., 2019). This is similar to trends in the sustainability literature whereby organizations address their economic sustainability challenges via reactive and proactive strategies (Juggend et al., 2017). This study indicates that managers of small and medium-scale enterprises are developing creative approaches to the existing COVID-19 pandemic and how it has affected their businesses economically. These strategies were expressed in two main themes: (a) digital transformation and (b) service digitization.

Kitthamkesorn et al. (2016) explained that a reactive process is when organizations build their sustainability approach on guidelines and directives stipulated by governing legislation or standards; however, a proactive strategy is when organizations develop their plan based on competitive differentiation and market understanding. Further, Streimikiene et al. (2016) stressed that companies adopting a creative approach must aim to gain a market leadership position based on innovation.

Another strategy deployed by organizations to remain economically sustainable is through sustainable business models. Sustainable business models encompass the economic, environmental, and social aspects while considering the needs of all stakeholders aligning all stakeholder groups' interests rather than prioritizing

shareholders' expectations (Cleary, 2017). Sustainable business models are not necessarily achieved through technology, products, or service innovation alone, but also through the modernization of the business model itself (Weber, 2015). Table 9 shows the themes in the supporting literature.

Table 9

Innovation and Their Supporting Literature

Innovation	Supporting literature
Digital transformation	Juggend, et al. (2017); Kitthamkesorn et al. (2016); Cleary, 2017; Weber, 2015
Service digitization	Zorio-Grima et al. (2018) p. 44; Juggend et al. (2017); Cleary (2017); Weber (2015)

Limitations of the Study

In the future, researchers can observe limitations experienced in this study for future conduct. First, the success of a descriptive phenomenological study is a rich set of diverse descriptions of participants available for analysis (Giorgi, 2009). For this phenomenon (CS), researchers should gather detailed descriptions from as many industries as possible. This is an obvious limitation of this study as only five sectors were represented in the study. Similarly, as explained in chapter 1, sustainable business experiences vary significantly from one organization to another because of several reasons like industry, core values, and ideologies. The industries represented in the data collection stage posed a limitation on the quality of participants' descriptions in terms of sustainability experience, core values, and business ideologies.

My effort to get critical industries like manufacturing or agriculture proved abortive as they have a long organizational decision process which was not to the study's

advantage. To minimize this limitation in this study, I ensured I had five industries represented in the study.

Second, the participants felt that academic research studies related to policies in Nigeria might be futile because regulators generally ignore academic research results and conclusions. To ease their concerns, I assured the participants that the study might provide future researchers more insight into CS practice in Nigeria, which may interest future international research. Industry regulators currently formulate policy on sustainability issues in conjunction with global organizations like the UNDP in Nigeria (Gupta, 2018).

Recommendations

In this study, the focus is on the lived experiences of managers of small and medium-scale enterprises regarding integrating CS dimensions into core business activities. The highlight of the findings includes the perspectives of managers based on the strategies they engage in the integration of CS in small and medium-scale enterprises. Consequently, there are recommendations in the findings that could provide insights and directions for future researchers to expand the CS literature. This might ultimately benefit both academia and practice in the area of sustainability.

On the environmental sustainability scene, this study revealed that managers are changing their source of power generation from harmful carbon-emitting options like diesel generators to sustainably friendly options like solar generators. In the literature, SSC practices are established strategies employed by most companies (Lukito et al., 2019; Waziri et al., 2018). However, the quantitative environmental impact of reducing

carbon emission is yet to be established by any known academic study in Nigeria.

Researchers could conduct quantitative comparative studies to establish and evaluate the carbon emission levels of organizations that deploy diesel generators versus solar-powered ones. Such quantitative studies will help quantify the effect and impact of carbon emission levels on organizations' environmental choices.

Further, the study revealed that managers of small and medium-scale enterprises are opting for environmentally certified suppliers and the consumption of biodegradable consumables in their supply chain. Sen et al. (2018) argued that a sustainable-driven supplier selection process might reduce costs, improve the quality of goods, and impact the eventual delivery of service. Ahmad et al. (2016) also found that most of the world's oil and gas companies ensure suppliers adhere to environmental sustainability policies while screening their raw materials for eco-friendliness. Further studies could elicit the economic and social impact of organizations' choice of engaging environmentally certified supplies and consumption of biodegradable consumables.

The findings in the study also show that managers deliberately purchase environmentally sustainable medium to long-term fixed assets to reduce the cost of energy and discourage waste. For example, managers purchase inverter-technology appliances, which are generally low-voltage products. Findings in the study also show managers engage in the orientation of workers against wastage: for instance, through signs in toilets and attachment of caution signatures when printing email documents. Again, the long-term effects of these cost-cutting and environmental-friendly strategies on the organization's bottom-line need to be empirically studied. Further, quantitative

studies could compare the historical financials of organizations' fixed assets of organizations vis-à-vis the current cost implications of using environmentally sustainable medium to long-term fixed assets. The result may help highlight the economic impact of engaging in ecologically sustainable fixed asset consumption.

As revealed in this study, managers of small and medium-scale enterprises primarily integrate social sustainability via three strategies: compliance to industry regulation, voluntary contribution to social amenities like primary schools, and voluntarily investing in natural landscape beautification of their immediate environment. Chen et al. (2018) argued that the other types of CSR, namely, value-creating CSR and promotional CSR, have evolved through the years to provide organizations robust strategic integration into their business activities. Further qualitative studies can examine how small and medium-scale enterprises are enabling their sustainability drive through value-creating and promotional CSR and the role of regulatory directives in aligning both strategies.

Further, the findings in this study confirmed the literature that organizations can achieve social sustainability through the integration of all identified stakeholders. Managers of small and medium-scale enterprises ensure social stakeholder integration by engaging in policies that encourage inclusive employment policies and governance. Santa-Cruz et al. (2016) explained that social equity could be achieved in a society when every member possesses equal right to participate in society's economic, social, and political issues, while community sustainability provides an integrated platform that guarantees social equity. However, there are limited studies on how social equity will

impact sustainability's environmental and economic aspects. Therefore, further qualitative studies can be used to investigate the impact and relationship between the integration of social equity on the other CS aspects of the small and medium-scale enterprises. Further studies could also be used to explore legal and regulatory frameworks by which managers of small and medium-scale enterprises integrate social equity into their social aspects of CS.

In the literature, the reactive and the proactive strategies were the two primary strategies identified as how small and medium-scale enterprises achieve their economic sustainability (Cleary, 2017; Juggend et al., 2017). Findings in this study also show that managers of small and medium-scale enterprises develop innovative strategies with reactive and proactive motives to economically sustain their business activities. However, the peculiarity of the study's findings was that most economic sustainability strategies employed by managers of small and medium-scale enterprises were reactions to the COVID-19 pandemic situation. Further qualitative studies could be used to investigate the impact of the COVID-19 pandemic on small and medium-scale enterprises regarding the reactive economic sustainability strategies.

Implications

This study highlights the implications of positive social change at organizational, societal, and governmental levels. The findings in this study also demonstrate how current government and social needs policies influence the strategies deployed by managers of small and medium-scale enterprises to integrate the environmental, social, and economic aspects of CS. The immediate social change at the organizational level is

that managers and other stakeholders may begin to evaluate the holistic effect of coordinating all sustainability strategies to align to other corporate business goals.

For example, the findings in this study show that small and medium-scale organizations, by regulation, are mandated to support the national training fund or invest in the renovation of schools. These managers only see the regulatory implications. They may begin to understand that investing in skill-based training funds may, in the future, bring about skillful employment resources to organizations' benefit.

At the societal level, society may begin to understand how small and medium-scale organizations impact the community and offer goods and services. The mandatory investment of organizations in beautifying parks and gardens, renovation of primary schools, and other social-driven sustainable programs will help foster unity and drive mutual understanding with society. Further, the community will begin to understand that reducing carbon emission and biodegradable disposables because of the change in environmental activities of small and medium-scale enterprises will engender a healthy society. The positive social change is a positive mutual relationship between small and medium-scale enterprises and their host community.

At the governmental level, the findings in this study may provide adequate feedback to different regulatory bodies in charge of sustainability policies. The primary focus of these regulatory agencies has always been on large organizations in Nigeria (Gupta et al., 2018; Singh & Vinodh, 2017). Hopefully, the findings in this study will provide insights into how these regulatory bodies can adjust the current regulations to accommodate other aspects of their policies. For example, the emphasis of regulation at

the national level has been on external corporate activities like pollution and CSR (Waziri et al., 2018). Regulatory agencies may begin to see that holistic policies that incorporate SSC practices can help reduce environmental pollution and sustainable consumption, even in large organizations.

The methodological considerations in this study involving the descriptive phenomenological method guided the data collection and analysis processes. The findings provided an understanding of the methodological possibilities in exploring the integration of CS aspects into small business activities. Existing literature showed that the exploration of this topic includes methodologies like quantitative linear regression analysis (Adel et al., 2019; Fiandrino et al., 2019), qualitative case studies (Lopez, 2020; Witjes et al., 2016), semi-structured interviews (Remund & McKeever, 2018), and content analysis (Raimi et al., 2019; Yazici, 2020). Specifically, other qualitative studies have explored holistic frameworks for understanding and analyzing CS (Lozano et al., 2015).

The emerging themes and findings provided in this study could help design structured questionnaires that can inform quantitative data collection and analysis in a small and medium-scale enterprise population. Further, the results presented in this study could be analyzed by extracting and comparing with sustainability reports provided by small and medium-scale enterprises in similar or different populations.

The theoretical underpinnings in this study were expressed in the conceptual framework guiding the study. They are three concepts: (a) corporate entity, (b) corporate nature, and (c) corporate obligations (Lozano et al., 2015). The corporate entity concept

explains the firm's legal establishment and how it relates to the government. The findings from this study support the establishment of this concept as participants indicated that they must oblige to all regulatory directives at both federal and state levels. All participants in this study signified that they integrated social and environmental CS aspects in their businesses.

The corporate nature concept defined the attributes of the firm's existence. Firms have a contractual nature to their stakeholders and are evolutionary. Included in the corporate entity concept is the resource-based view (RBV), which explains the relationship between an organization's tangible, intangible, and human resources to reduce production costs and the development of competitive advantage (Lozano et al., 2015). The findings in the study demonstrated an alignment to the corporate entity concept. For example, all participants identified the need to reduce their carbon emissions in favor of a clean environment even though the cost comes at a premium compared to other resources. Also, participants identified their contractual obligations to the populace in their immediate community by engaging in community-driven activities. Further, findings also show the evolutionary nature of the small and medium-scale enterprise by their proactive strategy to engage in innovations to survive in a COVID-19 ravaged business climate.

Lastly, the concept of the corporate obligation described how the organization fulfills all identified interests of both internal and external stakeholders of the firm (Boatright, 1996; Machlup, 1967). The concept includes how organizations recognize their stockholder obligation, social contract obligation, and stakeholder obligation

(Lozano et al., 2015). The concept demonstrated in all emerging themes in this study as strategies engaged by managers of small and medium-scale enterprises included both internal and external stakeholders and their obligations.

Perhaps the apparent recommendation for practice based on the findings in this study is that managers need to approach the integration of CS aspects holistically. Managers have fragmented strategies that are rather reactive and based on regulatory and spontaneous demands in the immediate community. Managers need to emphasize that CS management must have strategic, tactical, and operational levels in any organization to have a much impactful holistic approach.

Additionally, stakeholders must take the integration of the CS narrative beyond the organization level. Because the significant beneficiary of social sustainability is the immediate society, there should be strategic education of the community along this line. Instead of just directly conducting sustainability projects in the community, organizations can engage in sustainability awareness and orientation campaigns to sensitize the stakeholders in the sustainability ecosystem.

Conclusions

The purpose of this study was to explore the lived experiences of managers of small and medium-scale enterprises to understand how they integrate CS into their business activities. The findings contribute to the literature on CS management focusing on small businesses in developing nations. This study's exploratory nature and results provided an introductory research inquiry into sustainability in small businesses in Nigeria and similar developing contexts.

In Nigeria, small and medium-based organizations are influenced by regulatory directives and situational reactions rather than a conscious and holistic strategic management of CS aspects. When managed holistically, CS can help small and medium-scale enterprises build corporate strategies that affect all concerned stakeholders and remain economically viable. Further, regulatory bodies concerned with sustainability directives can build healthier policies that can apply to all organizations to strengthen Nigeria's quest to achieve its overall SDGs.

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Appendix: Interview Protocol

Welcome: Hello, my names are Olushola Odutola. It is nice meeting you. I hope you are doing well? My record suggests you consented on behalf of your organization to participate in this study. I wish to confirm the receipt of your signed consent form with your demographic details documented. Please note your identity and that of your organization are protected and not revealed to the public.

Also, note that I will record this interview to ensure the accuracy of your responses.

Shall we begin now with the interview?

The purpose of this study is to understand how organizations like yours integrate the economic, social, and environmental dimensions of corporate sustainability over periods.

Central Research Question:

How do managers of small and medium-scale enterprises in Nigeria integrate the economic, social, environmental, and time dimensions of corporate sustainability into their business activities?

Interview Questions:

Q1: What strategies do you engage in integrating the economic dimension of corporate sustainability into your business activities?

Q2: How do you integrate your economic corporate sustainability strategies into your business activities?

Q3: What strategies do you engage in integrating the environmental dimension of corporate sustainability into your business activities?

Q4: How do you integrate your environmental corporate sustainability strategies into your business activities?

Q5: What strategies do you engage in integrating the social dimension of corporate sustainability into your business activities?

Q6: How do you integrate your social corporate sustainability strategies into your business activities?

That will be all for the interview. I appreciate your participation in this study. At your request, I can send you a copy of the recorded interview by email. I will also send a copy of the interview transcript to you by e-mail within a few days to check for accuracy. I will appreciate your quick response to validating the transcript; however, in the absence of a response after one week, I will assume your consent to its accuracy.

Thank you again for participating in this study.