

Enhancing SMEs to Become More Sustainable

Identifying barriers, enablers, and roles of relevant stakeholders

The Case of Ghana

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Abstract

Small, and medium-sized enterprises (SMEs) have recently been identified as high contributors to social and environmental issues globally. Due to this, there has been a high demand for SMEs to become more sustainable, and as such many studies have researched the benefits that accrue to SMEs that implement sustainable practices: serving as a motivation for most SMEs. However, it has not been easy for some SMEs since they are reported to face many challenges that prevent them from smoothly adopting such practices. With most current studies on barriers SMEs face when adopting sustainable practices being on OECD countries, this study aims to gain a better understanding of what prevents SMEs in the context of emerging economies from adopting sustainable business practices. The study also aims to identify the factors that can enable SMEs to overcome the barriers and the roles various stakeholders can play, since existing studies on enabling factors, in general, are fewer. To investigate this, an analytical framework that was developed based on the concept of barriers, enablers, and stakeholder theory was used as a guide for data collection and analysis. The study used the single case qualitative research design approach where Ghana was used as the representative case with representatives of SMEs and diverse stakeholder categories being interviewed.

Through a content analysis, the barriers and enabling factors to the adoption of sustainable business practices were classified into seven themes: organizational, managerial, and attitudinal, training and skills development, infrastructure/technological, financial, informational, governmental, and market and business context. Lack of awareness, lack of adequate regulatory frameworks, lack of demand for sustainable products, lack of skills, and lack of funds are among the factors perceived as barriers. The enabling factors include awareness creation, enhancement of corporate governance, implementation and enforcement of sustainability policies, capacity building, etc. Stakeholders identified to be relevant to help SMEs overcome the barriers include governmental agencies, consumers, financial institutions, international organizations, industry associations, NGOs, academia, sustainability experts, etc. The roles these stakeholders can play also ranges from creating awareness, training, and building capacities, to providing financial and technical support, monitoring, and ensuring the enforcement of regulations, providing advisory services, developing sustainability strategies and goals, etc. The study concludes by emphasizing the relevance of collaboration and partnership among SMEs and between the various stakeholders and organizations since it was realized that the enabling factors are highly interlinked and so the roles of each stakeholder should be seen as important.

Keywords: sustainable business practices, stakeholder theory, barriers, enablers, emerging economies.

Executive Summary

Background and Problem Definition

Considering the numerous societal and environmental crises faced by the world recently due to the increasing population associated with resource scarcity and various unsustainable practices of production and consumption, the expectations on businesses to help drive the transition to sustainable development have increased over the years (Albino et al., 2009; Hart, 1995; Yu et al., 2007). Unlike several years ago when the demand on businesses to implement sustainable practices had only been focused on large companies because they were perceived as the main contributors to negative social and environmental impact, recent studies have shown how largely SMEs contribute to the negative environmental and social issues and as such SMEs have also been called upon to become more responsible and sustainable (Journeault et al., 2021; Wiseman Gamede, 2021). For instance, it is stated that SMEs generate up to 70% of global pollution and 60% of all carbon dioxide emissions (Alayón et al., 2022; Journeault et al., 2021; Parker et al., 2009; Revell & Blackburn, 2007). It has been identified that SMEs have an important role to play across countries at all levels of development in achieving Sustainable Development Goals by promoting inclusive economic growth, sustainable industrialization, providing employment, and reducing income inequality (OECD, 2017). Particularly in emerging economies, SMEs are noted to have a high potential of playing a huge role in ensuring sustainable economic growth, and as such a combination of efforts by SMEs in these countries can help reduce social and environmental problems (Wiseman Gamede, 2021). The increasing social and environmental issues imply that all businesses, regardless of size or geographical location must engage in helping to reduce these issues by becoming more sustainable in their business activities (Baumann-Pauly et al., 2013; Wiseman Gamede, 2021).

Consequently, SMEs are being made aware of the essence of implementing sustainable practices and hence most of them have started pursuing this course. However, it has been noted in the existing literature that most SMEs face several challenges that prevent them from duly adopting and implementing these practices because the path toward this goal has been poorly defined (Escoto et al., 2022). Although there are a number of empirical studies that have identified the barriers that prevent SMEs from duly adopting sustainable practices, few studies have been done on exploring the enabling factors that can help SMEs overcome the identified barriers (C. L. Alayón et al., 2022; Caldera et al., 2019). Generally, there is limited information among SMEs on the adoption of sustainable business practices. This limited information is highly evident among SMEs in emerging economies for instance, and especially, those in Sub-Saharan Africa since most of the existing studies on this topic are traditionally focused on the context of OECD countries (Alayón et al., 2022; Chazireni, 2017; Wiseman Gamede, 2021). It is identified that emerging economies in general face a big challenge in implementing practices related to sustainable development and as such the development of effective strategies for attaining their sustainable development goals has become the need of the day (Khattak, 2020). Due to this, a broader understanding of the barriers that SMEs in such emerging economies face and the factors that can enable them to smoothly adopt sustainable business practices have recently become relevant. The gap in the existing literature on how SMEs in emerging economies can overcome the barriers they face when adopting sustainable practices suggests that conducting research that can give an in-depth insight into such an economy would be a valuable contribution. Moreover, the generalizability of the studies in the developed economies to emerging contexts cannot be assured due to the differences in their political, social, cultural, and economic environment and the lack of knowledge about these factors.

Research Aim and Questions

The aim of this research is to gain a better understanding of what prevents SMEs in the context of emerging economies from adopting sustainable business practices. The study seeks to contribute to specific knowledge by exploring the context of Ghana through the identification of how these SMEs can overcome the barriers, the relevant actors (internal and external) needed to be engaged and the roles these actors can play in the process.

The research questions addressed in this study are as follows:

RQ1: What are the key barriers to SMEs' adoption of sustainable business practices in emerging economies?

RQ2: What are the factors that can enable SMEs to overcome the barriers and what roles can relevant stakeholders (internal and external) play?

Research Design

The philosophical worldview that this study was based on is the social constructivist worldview and as such the views of participants were highly depended on, in this study. This type of worldview is typically seen as an approach to qualitative research and as such, this study used the qualitative approach in answering the research questions by relying on the opinions and experiences of some participants to understand the barriers SMEs face when adopting sustainable business practices and the roles various stakeholders can play to enable them to overcome such barriers (Creswell & David Creswell, 2018). A qualitative approach is a research methodology for exploring the subjective experiences and perspectives of individuals and it is useful for gaining insights into the complexity of a social phenomenon. The exploratory nature of the study, due to the lack of adequate knowledge in particular contexts (emerging economies) is another reason for the use of the qualitative approach (Bryman, 2012; Creswell & David Creswell, 2018).

The type of qualitative research design used in this thesis is a single case study design that explores the perspective of various stakeholders in Ghana. A single case study was chosen because it allows in-depth and holistic analysis in a specific context and gives an avenue for the understanding of a real-life phenomenon (Creswell & David Creswell, 2018; Crowe et al., 2011; Yin, 2009). Ghana was considered a representative case because it is a country with an emerging economy that depends heavily on SMEs for its growth and development, and it is among the few countries in Africa that have developed and are implementing policies that seek to promote sustainable consumption and production practices. As such, a number of SMEs in Ghana have already been exposed to sustainable business practices and have since started implementing some of these practices. With the aim of this study being to identify barriers and enablers, it was seen as relevant to study a country that has already started making progress in helping SMEs adopt sustainable practices to get a deeper understanding of some of the barriers faced or still being faced, the enabling factors as well as the roles various stakeholders can play to help overcome the barriers.

Semi-structured interviews were conducted to gain insights from participants using open-ended questions. Six (6) representatives of SMEs and fourteen (14) representatives from diverse stakeholder categories were the participants of the interview. The selection of participants was done through the purposeful sampling technique which allows the identification and selection of information-rich data from participants with an in-depth understanding of the phenomenon being studied (Cantú et al., 2021; Eisenhardt, 1989; Patton, 2002).

In analyzing the collected data, a qualitative content analysis was applied in this study. According to Berg & Lune, (2017), this method of analysis comprises a careful, detailed, systematic examination and interpretation of a body of material to identify patterns, themes, and meanings. The literature review conducted guided the researcher into developing an analytical framework which also served as a guide for analyzing the data. A deductive and inductive analysis method was used for the data analysis using the Nvivo software.

The diagram below depicts the research design processes used in this study.

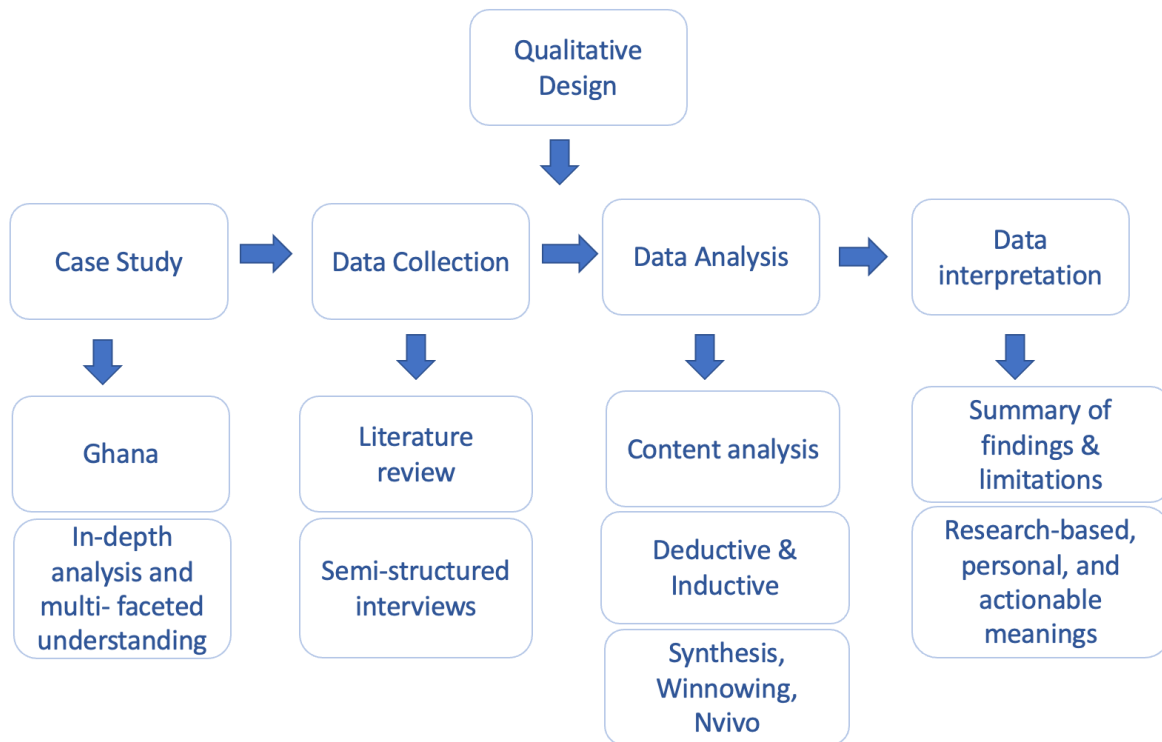


Figure 0-1 Research design process

Source : Author’s illustration based on the book by Creswell & David Creswell, (2018)

Findings and Results

From this study, the empirical findings related to the barriers and enablers that SMEs in Ghana face when adopting sustainable business practices were found and categorized mainly into seven different themes according to the analytical framework which is based on the work of Alayón et al., (2022); Gupta & Barua, (2018). This includes (1) organizational, managerial, and attitudinal aspects, (2) financial aspects, (3) market and business context, (4) Governmental aspects, (5) training and skills development, (6) informational aspects, and (7) Infrastructural/technological aspects. The barriers found which include the lack of awareness of SMEs’ impact or benefits of sustainable practices and how to implement them, lack of commitment on the part of SME owners, and managers, limited time and human resources devoted to sustainability issues, lack of adequate regulatory frameworks in support of sustainability, lack of enforcement of existing policies, lack of demand for sustainable products, lack of support from actors in SME value

chain, lack of skills and expertise by SMEs and other governmental agencies mandated to help, lack of required infrastructure and technology, and lack of funds to support the implementation of sustainable practices overlaps with the results from previous studies.

The factors found to enable SMEs in Ghana to overcome the barriers preventing them from adopting sustainable practices includes: creating the awareness and advocacy on the role SMEs can play in helping the country and the world at large in attaining their sustainable development goals, making SMEs aware of the essence and benefits of being more sustainable and thus making them more committed, educating the masses (consumers) on sustainability and enticing them to demand for sustainable products, SMEs embracing the concept of corporate governance into their organizational structure to facilitate the implementation of sustainable practices, planning and strategizing of sustainability goals, adequate implementation and enforcement of favorable sustainability policies, increased demand from consumers and other value chain actors for sustainability by SMEs, training and capacity building of SMEs and other stakeholders, provision of suitable infrastructure and technologies, provision of grants and other sources of funding, increasing SMEs accessibility for funding through low interest rates and longer payment periods, investors and financial institutions making the criteria for accessing funds less stringent and tailored to SMEs capabilities, as well as facilitating the collaboration and partnership between SMEs and other relevant stakeholders such as governmental agencies, NGOs, international developmental organizations, financial institutions etc.

The findings also shows that the categories of stakeholder groups identified to have relevant roles to play to enable SMEs overcome the barriers ranges from internal stakeholders that includes SME owners, and employees, external stakeholders which include Governmental agencies, Consumers, investors, financial institutions, international developmental organizations, Mass media, Suppliers and Large companies in the value chain, industry associations, NGOs, Consultants and sustainability experts, Academia and research institutions. The roles these stakeholders can play also ranges from creating awareness, training, and building capacities, to providing financial and technical support, monitoring, and ensuring the enforcement of regulations, providing advisory services, developing sustainability strategies and goals, etc.

Conclusions and Recommendations

The targeted audience of this study has been SMEs with the aim of becoming more responsible and sustainable, policymakers, and various other stakeholders in the SME and sustainability workspace. Therefore, the table below (table 0-1) presents the main practical implications of this study for these audiences. The study concludes by emphasizing the relevance of collaboration and partnership among SMEs and between the various stakeholders and organizations since it was realized that the enabling factors are highly interlinked and so the roles of each stakeholder should be seen as important.

Table 0-1 List of recommendations for relevant stakeholders.

Stakeholder Category	Recommendations
<ul style="list-style-type: none"> ▪ SMEs 	<ul style="list-style-type: none"> ○ Acknowledge the essence of being more sustainable ○ Increase their level of commitment ○ Stay up to date with sustainability trends & requirement ○ Seek help and collaborate with relevant stakeholders ○ Collaborate with other SMEs to share knowledge & resources
<ul style="list-style-type: none"> ▪ Governments 	<ul style="list-style-type: none"> ○ Including SMEs in targeted action plans for attaining sustainable development goals ○ Develop effective sustainability-oriented policies ○ Ensure a high level of enforcement of the policies ○ Develop certifications for sustainable products ○ Mandate Public media house to increase awareness and advocacy of sustainability
<ul style="list-style-type: none"> ▪ All other main stakeholders eg. NGOs, sustainability experts, international organizations, Financial institutions etc. 	<ul style="list-style-type: none"> ○ Foster collaboration between each other

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1 Introduction

1.1 Background

It has become highly apparent that the growing human population which is associated with a high dependency on non-renewable resources and other unsustainable practices of production and consumption is the main cause of the high environmental and social crisis experienced by the world in the past decades (Albino et al., 2009; Hart, 1995). It has been highlighted by several researchers, governments, international NGOs, and institutions that these crises which include climate change, water, and air pollution, natural resource depletion, as well as social injustice need to be tackled now and that the current generation needs to rethink their practices of production and consumption (Albino et al., 2009; Holden et al., 2014). As such, a call for developing a new economic system emphasizing sustainable and just practices have become necessary (Durst et al., 2021; Süß et al., 2021).

Transitioning to an economic system that balances economic stability with environmental stability in a socially equitable way is identified to be tensional and thus requires the participation and collaboration of all relevant stakeholders, including governments, small and large firms, entrepreneurs, consumers, academia, etc (Albino et al., 2009; Lüdeke-Freund et al., 2018; Süß et al., 2021).

Since the United Nations Conference on Environment and Development (Rio Conference) held in 1992, the focus on businesses to be sustainable has increased (Hillary, 2000; Wiseman Gamede, 2021; Yu et al., 2007). Businesses are expected to play instrumental roles in achieving sustainable development goals (Abubakari & Thurania, 2021; Walker, 2012). Over the years, such responsible and sustainable practices have mostly been associated with large companies since they are perceived as the main contributors to negative social and environmental impact (Wiseman Gamede, 2021). However, as sustainability in businesses has recently become a megatrend and is continually growing, Small and medium-sized enterprises (SMEs) have been included in the sustainability agenda (ILO, 2022). This is also because SMEs have been identified to contribute largely to global economic growth as well as social and environmental issues. For instance, it is stated that SMEs generate up to 70% of global pollution and 60% of all carbon dioxide emissions (Alayón et al., 2022; Hillary, 2000; Journeault et al., 2021; Marshal report, 1998; Parker et al., 2009; Revell & Blackburn, 2007).

According to an OECD report, SMEs have an important role to play across countries at all levels of development in achieving the Sustainable Development Goals by promoting inclusive economic growth, sustainable industrialization, providing employment, and reducing income inequality (OECD, 2017). In most emerging economies, SMEs have a high potential of playing a huge role in ensuring responsible business conduct, leading to sustainable economic growth. This is because most of the businesses in these countries are SMEs and they are seen as the drivers of the economy, playing a crucial role in furthering growth, innovation, and poverty alleviation (Angelous, 2018; Katerega et al., 2015; KISSEIH, 2017; Wiseman Gamede, 2021). Wiseman Gamede, (2021) opines that the role of SMEs in emerging economies should not be undermined especially because these countries mostly rely on non-renewable resources, and that a combination of efforts by SMEs in these countries can help reduce social and environmental problems which can lead to the realization of sustainable economic development.

For instance, in the West African country Ghana, SMEs are said to account for about 70% of the country's GDP and about 85% of businesses in the country (Afum, Agyabeng-Mensah, et al., 2020; FC Report, 2015.; Scholarworks et al., 2020) and these businesses are associated with high contributions to negative environmental and social impacts. The country is said to face a

wide range of social and environmental challenges such as inequality, child labor, land degradation, biodiversity loss, deforestation, water pollution, etc. (British Council report, 2015; UNFCCC, 2011). It was reported in 2018 by the Yale Centre for environmental law and Policy that Ghana ranked 124th with regards to the environmental performance index out of a total of 180 countries; this confirms how high the sustainability issues of the country are. The country's manufacturing sector, mostly made up of SMEs, has been tagged as a major contributor to greenhouse gas emissions (Afum, Osei-Ahenkan, et al., 2020; Yang et al., 2018).

Despite the high contribution of SMEs in emerging economies to global environmental and social challenges, their role in helping in the transition to sustainable development has been poorly highlighted. As such, most SMEs have limited information on sustainable business practices (Chazireni, 2017; Larrán Jorge et al., 2016; Wiseman Gamede, 2021).

The increasing social and environmental issues imply that all businesses, regardless of size or geographical location must engage in helping to reduce these issues by becoming more sustainable in their business activities (Baumann-Pauly et al., 2013; Wiseman Gamede, 2021). Recently, more research has gone into the importance of SMEs adopting sustainable practices in their businesses to help decouple economic growth from environmental and social problems (Journeault et al., 2021).

1.2 Problem Definition

With the consensus within the scientific community and practitioners being that the global efforts to achieve sustainable development will be difficult without the involvement and commitment of SMEs, several studies have investigated the benefits accrue to the SMEs that pursue sustainability (Journeault et al., 2021); serving as a motivation for them to adopt such practices (Escoto et al., 2022).

Although the pursuit of sustainable business practices is seen as worthy due to the benefits it comes with, most SMEs are unable to fully pursue them since the path towards this goal is poorly defined and difficult (Escoto et al., 2022). Alayón et al., (2022) argue that a starting point for knowing how SMEs can adopt sustainable practices and the means of supporting SMEs is to increase the understanding of the barriers and enablers for adopting such practices within SMEs. Currently, a number of empirical studies have identified the barriers that prevent SMEs from duly adopting sustainable business practices (Caldera et al., 2019). However, few studies have been done on exploring the enabling factors that can help them smoothly adopt such practices and the roles that various actors can play in that regard (C. L. Alayón et al., 2022).

Generally, there is limited information among SMEs on the adoption of sustainable business practices. This limited information is highly evident among SMEs in emerging economies for instance, and especially, those in Sub-Saharan Africa since most of the existing studies on this topic are traditionally focused on the context of OECD countries (Alayón et al., 2022; Chazireni, 2017; Wiseman Gamede, 2021). It is identified that emerging economies in general face a big challenge in implementing practices related to sustainable development and as such the development of effective strategies for attaining their sustainable development goals has become the need of the day (Khattak, 2020). Consequently, SMEs in such economies have particularly become a major target to facilitate the attainment of these goals and are considered primary agents for the desired sustainable changes (Khattak, 2020; Rose et al., 2021.; Sethumadavan et al., 2020). Due to this, a broader understanding of the barriers that SMEs in such emerging economies face and the factors that can enable them to smoothly adopt sustainable business practices have recently become relevant. The gap in the existing literature on how SMEs in

emerging economies can overcome the barriers they face when adopting sustainable practices suggests that conducting research that can give an in-depth insight into such an economy would be a valuable contribution. Moreover, the generalizability of the studies in the developed economies to emerging contexts cannot be assured due to the differences in their political, social, cultural, and economic environment and the lack of knowledge about these factors.

For an emerging economy like Ghana, ensuring responsible production and consumption has been identified as one of the main ways of achieving its nationally determined contribution goals (NDCs) under the Paris Agreement for 2020 to 2030 (MESTI, 2021). The achievement of this aim highly depends on the ability of SMEs in the country to adopt sustainability into their business due to the number of SMEs in the country and their high contribution to environmental and social issues. The negative environmental and social impact of these SMEs is estimated to drastically increase if businesses in the country do not transition from a business-as-usual scenario to a sustainable one. This is because the government of Ghana introduced an initiative called “One District, One Factory” in 2017 where about 100 manufacturing projects have already been launched in the SME sector with the aim of having such projects in each district of the country to speed up the rate of industrialization (Afum, Agyabeng-Mensah, et al., 2020). Moreover, the status of sustainable business practice is reported to be in its infancy as the concept is still relatively new to industry practitioners in the country (Afum et al., 2020).

Due to the general lack of knowledge within most emerging economies on sustainable business practices among SMEs and the roles that various stakeholders can play to enable the smooth transition, this thesis seeks to advance the knowledge in emerging economies by exploring the barriers that SMEs face when adopting sustainable business practices, as well as identifying the enabling factors and the roles stakeholders can play to help them overcome the barriers.

1.3 Aim and Research Questions

The aim of this research is to gain a better understanding of what prevents SMEs in the context of emerging economies from adopting sustainable business practices. The study seeks to contribute to specific knowledge by exploring the context of Ghana through the identification of how these SMEs can overcome the barriers, the relevant actors (internal and external) needed to be engaged and the roles these actors can play in the process. This research intends to make a practical contribution to facilitate the adoption of sustainable business practices by SMEs and provide guidance to managers, sustainability consultants, policymakers etc on how to enable SMEs to become more sustainable.

To achieve this aim, the following research question was formulated:

RQ1: What are the key barriers to SMEs’ adoption of sustainable business practices in emerging economies?

RQ2: What are the factors that can enable SMEs to overcome the barriers and what roles can relevant stakeholders (internal and external) play?

1.4 Scope and Delimitations

The geographical location as indicated by the research questions is in the context of emerging economies. The west African country, Ghana is chosen as the case country but no further

deliberate choice of a particular city or region in Ghana is made. Ghana is chosen because it is an emerging economy striving for sustainable economic growth with about 85% of all businesses being SMEs. Another reason for choosing Ghana is that the adoption of sustainable practices by industries in the country is relatively new and so most of these businesses face several barriers. Also, the researcher's familiarity with the country informed this decision.

The empirical part of the research focuses on receiving insights from Managers from SMEs that have already adopted some sustainable practices to understand the key barriers they faced in adopting such practices and the factors they perceive as enabling factors. Also, insights are received from participants seen as relevant stakeholders that can help SMEs to overcome the identified barriers. The primary method of collecting information is through semi-structured open-ended questions that will give participants and the researcher the opportunity to expand on information perceived as relevant.

1.5 Ethical Considerations

Honesty and personal integrity. This research has not been funded by any external organization and as such no party has had an undue influence on the analysis and subsequent conclusions. The researcher only received guidance from the thesis supervisor.

Ethical responsibility to the subjects of research. The participation of respondents in the research was entirely voluntary and their consent sort without any form of coercion. All respondents were made known the purpose of the research (academic purpose) before the data was collected to prevent respondents from trying to influence the findings and allow them to understand the implications of participation.

Ethics regarding the outcomes of the research. Considering the aim of the research and the type of data to be collected to answer the research questions, the researcher is confident that none of the results can harm the reputation of any of the participants or the organization they represent.

Handling, storing, and making data records available. The thesis does not include sensitive data provided by any of the respondents and all data is stored securely. All contact information, interview recordings, and transcriptions are stored on a password-protected computer.

1.6 Audience

Considering the content of this study, the target audience is SMEs in Ghana and other emerging economies that seek to adopt sustainable business practices. By investigating the key barriers that prevent SMEs from successfully adopting such practices, and by mapping out the factors that can enable them to overcome with the various stakeholders responsible, this research can serve as a guide for such firms. This study can also benefit the academic community seeking to conduct studies on how SMEs in emerging economies can smoothly adopt sustainable business practices. It can also serve as a foundation for researchers that seek to further examine the roles stakeholders in emerging economies can play in assisting businesses transition to sustainable growth. Also, the study can be useful for policymakers, sustainability consultants, and investors interested in supporting SMEs in their adoption of sustainable practices.

1.7 Disposition

Chapter 1 of this study as presented above introduces the background of the study and defines the research problem. The chapter also states the aim of the research, and the research questions and provides the scope and boundaries of the study. It also discusses the ethical considerations of the research, describes the potential audience, and finally provides the outline of the thesis in order of appearance.

Chapter 2 presents a review of the existing literature on the topic of sustainable business practices and SMEs and outlines the identified research gaps.

Chapter 3 Following the literature review, this chapter presents the analytical framework developed from the literature review based on relevant concepts and theories.

Chapter 4 of this study expounds on the research design, and the method used for data collection and analysis and gives an outline of the strength and limitations of the chosen research design and methods.

Chapter 5 presents the findings and the analyzed data obtained from the conducted interviews and content analysis of reviewed documents.

Chapter 6 discusses the results obtained from the empirical research and makes a comparison of these results to the findings from the reviewed literature. Thus, presenting the researcher's interpretation of the research. It also highlights the contribution of the research for further studies.

Chapter 7 concludes the study by presenting the practical implications of the study.

2 Literature Review

The purpose of this chapter is to review existing knowledge in academic research on the adoption of sustainable business practices by SMEs to give a broad understanding of the research that this thesis builds on. As such, previous research regarding the topics of SMEs, sustainable business practices as well as the drivers, barriers, and enablers connected to the adoption of such practices will be reviewed.

2.1 SME Definition and Relevant Characteristics

There is currently no generally accepted single definition for Small and medium-sized enterprises (SMEs) and as such, various definitions have been given to this term (Culkin & Smith, 2000; Kayanula et al., 2000). This is because SMEs represent a broad and diverse class of enterprises making their technical and legal definition vary (Koirala, 2018). For instance, the European Union (EU) defines SMEs as businesses with less than 250 employees and a turnover of less than € 50 million (Koirala, 2018; OECD, 2018). In the United States also, it is broadly defined as businesses with less than 500 employees but has other specific criteria that depend on the sector or the governmental body defining it (Koirala, 2018; USITC, 2010). UNIDO has separate definitions for SMEs in emerging economies and for those in advanced countries; employees less than 100 for the former and not more than 500 for the latter (Kayanula et al., 2000; USAID, 2014).

There are several criteria used by organizations and various authors in defining SMEs and this includes the number of employees, form of ownership, the value of fixed assets owned, and the annual sales turnover. Despite having different criteria, the often-used criteria are the number of employees in the enterprise (Dzigba, 2015; Kayanula et al., 2000; USAID, 2014). Most countries in emerging economies define it as enterprises having a maximum number of employees ranging from 20 to 100 while in more advanced economies the number of employees ranges between 100 and 300 (USAID, 2014). In Ghana, firms classified as small are firms with less than 10 employees while those classified as medium have 11 to 100 employees (Agbozo & Yeboah, 2012; Kayanula et al., 2000; Singh S, 2015). The varying definitions of SMEs across different political and structural contexts give an indication of how their business environment and the factors that affect them can also differ. This thesis will use the definition used in Ghana since the study is on the case of Ghana.

Most SMEs are seen to have flat organizational structures with unclear roles of employees, a focus on daily operations and less focus on long-term planning, highly flexible in changing their modus operandi and responsive to the needs of customers as well as with a management style based on trial and error (C. L. Alayón et al., 2022; Wielgorka, 2015). Understanding some of the major characteristics of SMEs is relevant since these characteristics can serve as a barrier or enabler to their adoption of sustainable practices. According to Alayón et al., (2022), the inherent characteristics of SMEs may affect their ability or inability to adopt sustainable practices. Characteristics such as their focus on daily operations, fewer employees as compared to larger firms, short-term priorities, etc can make it more difficult for SMEs to successfully adopt sustainable practices. While characteristics such as their flat organizational structure can enable faster decision-making and adaptations to changes related to sustainability (Alayón et al., 2022).

2.2 SMEs in the Context of Ghana

SMEs are seen as engines of social and economic development in most economies, especially those in Africa and other developing countries. This is because SMEs are the highest providers of employment, contributing largely to the GDP of these economies and as such, they have been seen as the major means through which emerging economies can realize rapid

industrialization and other developmental goals (Angelous, 2018; Gherghina et al., 2020; Kayanula et al., 2000).

Ghana is no exception as SMEs contribute more than 70% of the country's GDP and employ about 70% of the workforce (Dzigba, 2015; Fuseini, 2015; Kusi et al., 2015; Scholarworks et al., 2020) contributing largely to national development by enhancing the attainment of social and economic objectives of the country including poverty alleviation (Cook et al., 2000; FAO, 2017). These enterprises are more labor intensive than large firms and employ various categories of workers including people with low skills, women, and youth and thus leading to the reduction of social problems such as unemployment with its related consequences among these categories of people and wealth inequalities (Kayanula et al., 2000; Scholarworks et al., 2020).

Despite the important roles of SMEs in various economies, they face numerous constraints including financial, technical, managerial, market, and regulatory constraints which inhibit their growth and development (Dzigba, 2015; Kayanula et al., 2000). A study done by the World Bank on SMEs located in the capital city of Ghana, Accra, concluded that the challenges faced by SMEs can be classified into two main categories which are challenges faced due to the business operations management and challenges faced due to the business enabling environment (USAID, 2014). The former is mostly due to the lack of business operators' capacity to manage the business while the latter is related to governmental policies, regulations, institutional frameworks, and other business support services (USAID, 2014).

Likewise, Agbozo & Yeboah, 2012; Tweneboah, 2008 concluded in their study that the major challenges of SMEs in Ghana include a lack of enabling environment characterized by political and micro-economic instability, poor physical infrastructure as well as lack of access to finance, and lack of entrepreneurial skills. Most SMEs are managed by their owners that often lack the required skills to manage and thus resort to the use of a trial-and-error approach (Brako Ntiamoah et al., 2016). Most studies including that of Angelous, 2018; Fuseini, 2015; Tweneboah, 2008 have shown that the main limitation faced by SMEs in Ghana is restricted access to finance and thus greater attention has been given to this challenge by both SME owners and policymakers. The constraints faced by these enterprises limit them and as such only a few of them have the capacity to reach international markets (Fuseini, 2015).

Consequently, researchers such as Brako Ntiamoah et al., (2016) have posited that in growing the economy of Ghana, the development of the SME sector is an essential component and that it is important for the government to set in place effective strategies to develop and sustain the sector. They went ahead to opine that this development of SMEs can be achieved through the establishment of an enabling environment. The government of Ghana, for instance, has set up the National Board of Small-Scale Industries and the Ghana Enterprise Development Commission and given them the mandate to aid in the creation of an enabling environment for the growth of SMEs and to provide access to resources (Scholarworks et al., 2020).

There are other institutions seen as SME support institutions and they include ministries and organizations belonging to the Government of Ghana (GoG), business associations, banks, NGOs, microfinance institutions, universities, consulting firms, etc (USAID, 2014). According to a report by USAID, there is great potential for SMEs in Ghana to flourish if they receive responsive business-advisory services and support from relevant institutions (USAID, 2014). SMEs in Ghana are mostly dominant in the following sectors: manufacturing, retail, agriculture, transportation, service, and financial institutions (Angelous, 2018; Mabe et al., 2013; MESTI, 2021).

Despite the high number of studies on SMEs in Ghana, most studies have focused on financial access-related topics with fewer studies on important topics like sustainable business practices (Singh S, 2015). SMEs in Ghana are said to be mainly concerned about being competitive and as such have continuously worked towards it in terms of pricing and quality. Meanwhile, they have had less focus on gaining long-term competitive advantage through sustainability (Singh S, 2015).

2.3 Sustainable Business Practices

Businesses nowadays can mainly thrive if they are managed sustainably based on the triple bottom line; economic, environmental, and social sustainability. Over the years, more emphasis has been mainly on the economic aspect, with businesses focusing only on making profits (D A'mato et al, 2009; Singh, 2015), and this has been the usual way of conducting business which has been coined as the “business as usual scenario”. With the world currently poised on achieving sustainable development, it has become a central proposition that business as usual will not help the sustainability agenda but the incorporation of sustainable commitments and practices by corporate entities (Abubakari & Thurairara, 2021; Bocken et al., 2014). However, incorporating sustainability principles in business is still considered abstract and difficult to operationalize by many businesses (Taylor et al., 2003; Veleva & Ellenbecker, 2000).

The ability of businesses to incorporate sustainability into their business is said to be influenced by some general characteristics of the business; resources owned, innovation capacity, commitment level, and values (Taylor et al., 2003). In their study, Afum et al. (2020) mention that a sustainability strategy by a firm is considered successful if it evaluates its activities from a triple bottom line direction (Sezen & Çankaya, 2013). Musingo (2011) also states that the actions of businesses must reflect a good balance between their concerns for environmental, social, and economic improvement for the benefit of both the current and future generations. Again, Elkington J. (1999) also concludes in their work that businesses must find the right balance between the three pillars of sustainable development by incorporating corporate decision-making issues that recognize social, environmental, and economic performance. Following the definition of sustainable development by Commission on Environment, (1987) there is currently a general conclusion that business development and practices should meet the needs and requirements of the present generation without compromising the ability of future generations to meet their own needs (Svensson et al., 2010).

Dyllick & Hockerts (2002) also by extending this concept of sustainable development to businesses, defines it as “meeting the needs of a firm’s direct and indirect stakeholders without compromising its ability to meet the needs of future stakeholders as well” (p.131). It has become obvious from the literature that sustainable business cannot be defined without having its basis on the general definition of sustainable development as proposed by the Commission on Environment, (1987). For instance, it is explained as a business whose operation has the interest of all stakeholders (both present and future) and thus considers economic, social, and environmental issues in their decisions to ensure the long-term health and survival of the business (Landrum and Edwards, 2009; Raderbauer, 2011).

From the general definition of what a sustainable business is, various concepts have evolved over the years that describe what a sustainable business constitutes. Examples of such concepts are lean thinking, circular economy, environmental management systems, life cycle assessment, triple bottom line, cleaner production, supply chain sustainability, etc. (Caldera et al., 2017, 2019). It is however worth noting that some of these concepts tackle and enhance just some aspects of sustainability while ignoring others. For instance, the concept of lean thinking which includes activities such as waste minimization and efficiency enhances mostly environmental

outcomes which consequently leads to economic outcomes in the form of cost reductions, but fewer social outcomes can be realized (Caldera et al., 2017; Hartini & Ciptomulyono, 2015).

Therefore, to ensure sustainable business practices constitute all three dimensions of sustainability, it has been defined by Caldera et al. (2017) as any approach used to incorporate sustainability concepts into the decision-making of businesses to reduce negative impacts on both environment and society (Boons & Lüdeke-Freund, 2013; Stubbs & Cocklin, 2008). Veleva & Ellenbecker (2000) also defines it as the use of processes and systems that are non-polluting, economically viable, conserving energy resources, safe and healthy for all workers, communities, and consumers for the creation of goods and services (LCSP, 1998). It has also been explained as practices that reduce the negative impact on the environment and simultaneously promote economic growth and social well-being (Gast et al., 2017; Georgeson et al., 2017; Wang et al., 2022). Purwandani & Michaud (2021) gives a similar explanation although they recognize it as efforts instead of practices that a business makes to decrease its negative impact. For this study, sustainable business practices will be described as the practices and actions of businesses in incorporating the principles of sustainability into the operations, activities, decisions, and strategies of the business to enhance economic, environmental, and social improvement.

The remaining parts of section 2.3 will describe the various dimensions of sustainability and give examples of some of their related practices, with Figure 1-1 below depicting how related these aspects are to the concept of sustainable business practices.

2.3.1 Economic Sustainability

Economic performance is associated with firms being capable of decreasing the overall cost of their activities, growing sales, and increasing profits and returns on equity and investments (Afum, Agyabeng-Mensah, et al., 2020). Economic sustainability is explained as the ability of a business to survive while making profit that benefits the economic systems at both local and national levels (Raderbauer, 2011; Roberts & Tribe, 2008).

In ensuring economic sustainability, businesses try to maintain their internal financial stability, profitability, and economic performance (Landrum and Edwards, 2009; Raderbauer, 2011). Efficiency, that is doing more with less has also been associated with economic sustainability (Kopnina and Blewitt, 2015). Businesses seek to improve their economic performance in order to continually sustain it by adapting to market changes and regulations and working towards satisfying customers and other stakeholders (Afum, Agyabeng-Mensah, et al., 2020).

2.3.2 Environmental Sustainability

Being environmentally sustainable means doing business without degrading the environment but keeping the environment in good shape for posterity (Singh, 2015). Boateng (2022) explains it as the impact of business processes, products, or services including that of their suppliers on the local and global environment. The key environmental issues associated with business activities include pollution, biodiversity loss, climate change, resource depletion, soil, and land degradation, etc. (Singh, 2015).

Practices that can prevent such environmental issues according to Misa Darko (2022) entail sustainable production which can facilitate responsible consumption, characterized by using reusable and recyclable materials and minimum energy input in producing quality long-lasting products, etc. Boateng (2022) also states that firms can incorporate sustainable environmental practices by using resources efficiently, reducing waste and pollution, designing, and producing environmentally friendly products, using renewable energy and resources, defining, and complying with their environmental policies. It has been recognized that the first step to

implementing sustainability practices by businesses is mostly by taking environmental initiatives such as developing environmentally cleaner processes and environmental management systems before moving on to other steps to include social and community aspects (Kernel, 2005; Raderbauer, 2011).

2.3.3 Social Sustainability

Social sustainability ensures that the activities of businesses benefit the community in which they operate (Singh, 2015). It has also been seen as the actions that sustain the well-being of people and often include meeting their physical, emotional, and social needs (Kopnina and Blewitt, 2015). Social issues regarded as good sustainable practices includes respect for human and worker's right, ensuring good work conditions and health and safety of workers, prevention of child labor as well as poverty alleviation, diversity, and inclusion, social equality, and justice, etc. (ILO, 2022; Kopnina and Blewitt, 2015; Maignan & Mcalister, 2002; Singh, 2015).

Recent studies have concluded that businesses need to take up the responsibility of eradicating social problems such as pollution, and unsafe work conditions that their activities bring forth and to prevent them from occurring in the future (Boateng, 2022; Crane & Glozer, 2016). Principles related to social aspects are key elements of sustainability, but they have rarely been addressed by businesses (Krut & Munis, 1998; Veleva & Ellenbecker, 2000). Laasch & Conaway, (2017) classifies social performance into internal and external where an example of the former can be improving the well being and satisfaction of employees and an example of the latter can be the creation of social welfare by donating to people or organizations.

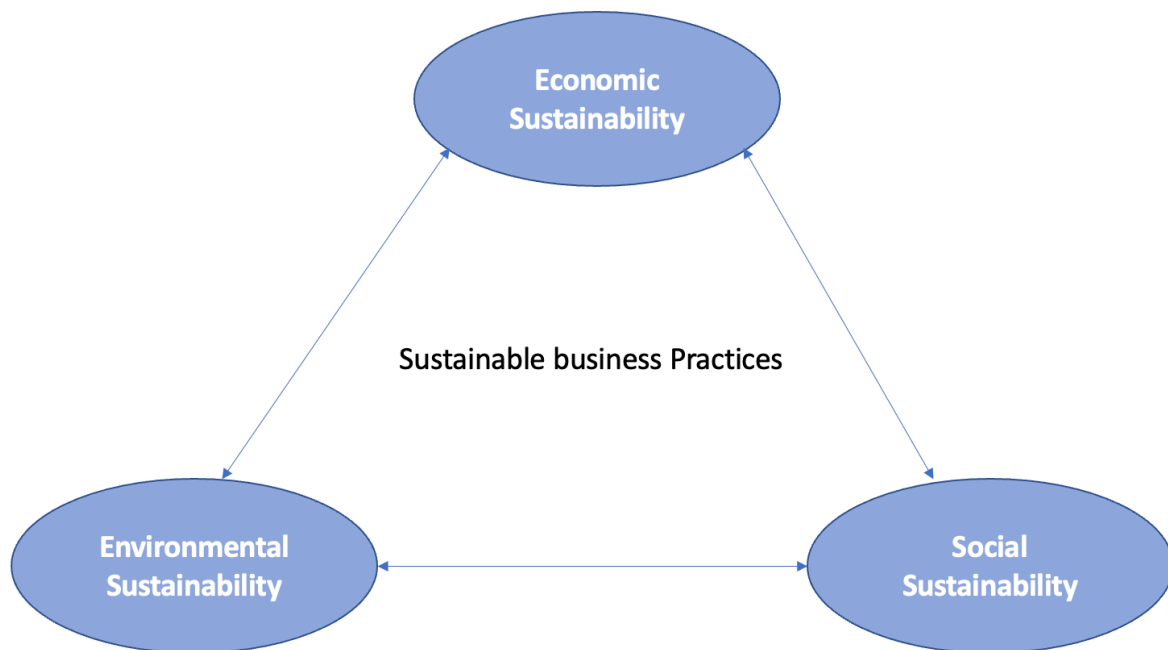


Figure 2-1 Business practices based on the three dimensions of sustainability

Source : author's illustration based on the book by Laasch & Conaway, (2017)

2.4 SMEs and Sustainable Practices

It is evident that SMEs cannot be excluded from this new trend where a high level of expectation is on organizations to become sustainable (ILO, 2022). Just as SMEs are highly recognized for their important role in ensuring the economic growth of nations, there is now a consensus that they have equal roles to play to lead nations in improving their social and environmental improvement (FAO, 2017).

However, in comparison to larger companies, SMEs are less accountable for their social and environmental impact (Wiseman Gamede, 2021). This is because most of these SMEs think their impact on society and mostly the environment is negligible and so they have less obligation to solve sustainability-related problems (Revell & Rutherford, 2003; Wiseman Gamede, 2021). Most of the sustainability principles adopted by SMEs are found to be the minimum mandatory requirement; empirical studies have proven that SMEs are more compliance-driven and that the key reason why they adopt sustainable practices is due to legislation by the government and hence they are said to be more reactive than proactive in this regard (Kehbila et al., 2009; Linh Chi Vo, 2011; Wiseman Gamede, 2021). It is also found in previous studies that SMEs express their interest and are more willing to adopt voluntary sustainable practices only when the process was not too complicated and costly (Purwandani & Michaud, 2021; Wu, 2017).

With a high focus and demand for sustainability being on large companies as against SMEs, most of the companies largely embarking on sustainable practices are found to be the large companies. It is said that the concept of sustainability is even still unknown among most SMEs and that some of those that know about it either find it difficult to incorporate it or do not find it necessary to adopt it (Yu et al., 2007). Yu et al. (2007) attribute this low rate of adoption of sustainability practices among SMEs to both internal and external reasons and they are supported by Ahinful et al. (2022) who also mention that the ability of SMEs to adopt sustainability-related measures is linked to both internal and external factors within their operating environment and that there is a need for an understanding of these various factors.

An example given by Yu et al. (2007) is that SMEs in emerging economies seldom have time and resources devoted to making decisions related to long-term strategies since they are mostly fully occupied with day-to-day operations (Hillary, 2000). Wiseman Gamede (2021) opines that the existing notion that sustainability principles and practices belong to large companies with larger revenues should be eliminated and that being environmentally and socially responsible should not be one-sided.

The low attention on SMEs in relation to sustainability is also shown by the low number of studies that have been made on this topic; most of the studies on businesses and sustainability have been on large firms and hence attention has been called for more studies on SMEs (Hillary, 2000; Yu et al., 2007). Following this call, Yu et al. (2007) realized that recent studies have started focusing on SMEs in this regard although most of them have mainly been on environmental sustainability rather than social and more on barriers as against enabling factors.

It has been identified that for SMEs to be able to wholly integrate sustainability into their operations, they should not regard sustainability principles as independent from their business, but they should be seen as being in accordance with their values and goals that can serve as a guide to them and their various stakeholders on decisions and actions (Wiseman Gamede, 2021). In addition, the importance of defining clearly long- and short-term strategies for implementing sustainable business practices by businesses is well noted (Caldera et al., 2017).

From the literature, it can be identified that the concept of sustainable business practices is still not well-known or well-valued by SMEs. Also, it is realized that SMEs that have intentions of

becoming more sustainable are mostly constrained due to both internal and external factors. Existing literature has provided several barriers perceived to prevent these SMEs from adopting sustainable practices. Few studies however have been done on the factors and the actors that can enable these SMEs to overcome the identified barriers. Alayón et al. (2022) mention that SMEs require specific guidance and assistance to improve their sustainability performance due to their inherent characteristics. Finally, it is realized from the literature that most studies on the adoption of sustainable practices by SMEs have mainly focused on specific aspects of environmental sustainability, neglecting the other aspects, especially the social dimension. It was quite easy to come across studies that explored SMEs’ adoption of practices such as circular economy, lean thinking, green manufacturing, etc without easily finding studies on diversity, inclusion, equity, etc. As already stated in previous sections, SMEs should focus on implementing practices that improve all three dimensions of sustainability. Table 1-1 below gives brief examples of some of the practices that SMEs can adopt in their activities to make them more sustainable..

Table 2-1 Examples of sustainable business practices according to the three dimensions of sustainability

Dimension	Examples
<ul style="list-style-type: none"> ▪ Economic 	<ul style="list-style-type: none"> ○ Increasing Revenue ○ High Profit ○ Good returns on investment ○ High market capacity ○ Growth
<ul style="list-style-type: none"> ▪ Social 	<ul style="list-style-type: none"> ○ Employee satisfaction ○ Diversity indicators ○ Customer satisfaction ○ Community wellbeing ○ Health and safety assurance ○ Education and training ○ Employment security ○ Equality & Equity assurance
<ul style="list-style-type: none"> ▪ Environmental 	<ul style="list-style-type: none"> ○ Lighting and air quality ○ Eco-efficiency ○ Clean water and sanitation ○ Waste reduction ○ Climate action

Source: Author’s construct based on the work by (Laasch & Conaway, 2017)

2.5 Sustainable Business Practices among SMEs in Ghana

As already noted in this study, SMEs in emerging economies are identified as key drivers of green and inclusive growth and their activities can help advance sustainability (Martínez-Costa et al., 2019; Matthews et al., 2017; Rose et al., 2021). Sustainable business practice is, however, a relatively new concept among industry players especially SMEs in most emerging economies and including Ghana (Afum et al., 2020). In Ghana, there has currently been an emergence of concern about the poor environmental and social conditions related to the activities of businesses (Singh, 2015). Despite the numerous challenges faced by the country, Ghana is said to be making efforts to transform its economic activities according to the standards of the green economy.

There have been a few studies in Ghana on various concepts related to sustainable practices; a study of green manufacturing on SMEs in Ghana revealed that most managers of SMEs have perceived the practice of such concepts as difficult and costly instead of identifying it as prospective initiatives that can increase their performance (Afum, Agyabeng-Mensah, et al., 2020; Zhan et al., 2018) and as such, most of these firms have failed to “keep the faith” with such practices (Afum, Agyabeng-Mensah, et al., 2020; Bour et al., 2019). It is also reported that most of the SMEs in Ghana have failed to undertake practices like environmental management due to the various general challenges they face; access to finance, lack of education and skills, lack of support services, etc. (Ahinful et al., 2022; Nsor-Ambala et al 2018).

Despite all the challenges, recent studies have shown that some SMEs are adopting sustainable practices in their business (Ahinful et al., 2022; Nsor-Ambala et al., 2018), and all other SMEs are currently being encouraged to continually implement measures and actions required to reduce their impact on people and the environment in their strategic decisions (Ahinful et al., 2022). For instance, to encourage SMEs, there has been the institution of an annual SMEs’ Corporate Social Responsibility (CSR) award in Ghana (Ahinful et al., 2022) and this is drawing attention among SMEs.

Existing literature on SMEs’ adoption of sustainable business practices in Ghana has mainly been on the factors that can drive SMEs to adopt such practices or the benefits that accrue to SMEs with few studies being on the factors that prevent them from adopting such practices. The factors that can enable SMEs in Ghana to overcome the identified barriers and the roles that various actors can play have not yet been explored by researchers.

2.6 Drivers for the adoption of sustainable practices by SMEs

As stated earlier, most SMEs do not voluntarily adopt sustainable practices except if they have some factors or actors motivating them to do so (Purwandani & Michaud, 2021). There have been several studies that have explored the factors that drive SMEs to adopt sustainable practices (Aghelie, 2017; Purwandani & Michaud, 2021; Wang et al., 2022). For instance, Wang et al. (2022) found that key drivers that motivate SMEs to adopt sustainable practices are when they receive diverse support from the government in the form of suitable policies, financial support, or technical support, etc., and when there is a commitment from employees and other managers. In addition, demand from stakeholders such as regulators, customers (especially large companies in their value chain), shareholders, etc. can drive SMEs into prioritizing sustainability in their decision-making (Boateng, 2022; Huhtilainen, 2015; Singh S, 2015; Zeriti et al., 2014).

Another factor that drives businesses into becoming more sustainable is when they come to understand how various sustainability issues such as climate change, resource constraints, etc. can have an adverse effect on their business (Wiseman Gamede, 2021). Some also are aware of the negative impacts their activities have on people and the environment and hence they know it is their ethical obligation to ensure that they adopt practices that can help them improve the well-being of people and protect the environment (Abubakari & Thurairara, 2021).

Bansal & Roth (2000) have categorized the following motives for businesses implementing sustainability in their activities into four main drivers: Legislation, stakeholder pressure, economic opportunity, and ethical motives. Aghelie (2017) however, gives a broader list of categories which include regulations, knowledge and training, the culture of the organization, the rate of ecological concern of the business, social influence, financial motivations, and the competitive advantage they can gain. According to Purwandani & Michaud, 2021; Wang et al., 2022, motivations that originate internally such as the personal belief or awareness and commitment of managers are the most important motivators for adopting voluntary sustainable

practices and this is preceded by the quest to improve public perceptions in order to gain competitive advantage (Ashton et al., 2017).

It can be identified from the literature that various factors either internal or external can drive and cause SMEs to implement more sustainable practices. While these driving factors can affect SMEs' willingness to seek to find means of overcoming the constraint they face when trying to adopt such practices, the non-existence of some of these driving factors might serve as a barrier, preventing SMEs from adopting sustainable practices.

2.7 Benefits of adopting sustainable practices by SMEs

Pursuing and implementing sustainable business practices is increasingly being seen as an opportunity rather than a threat since it has recently been identified as making good business sense (Singh, 2015). It has been emphasized that prioritizing sustainability issues in the operation of a business is a necessary part of the value-creation process (Hill Charles, 2012; Wiseman Gamede, 2021). Contributing to positive environmental and social issues and branding a business in that regard can create a positive image for a business and expose it to new export markets (ILO, 2022).

Singh (2015) for example, opines that the failure of a business to adopt sustainable practices can lead to significant operational and reputational risks that can prevent them from moving into certain markets. Other benefits that businesses can get from implementing sustainable practices include cost reductions and improvement in the workforce (Wang et al., 2022).

Moreover, businesses can attract skilled and motivated workers as well as more customers since most employees and customers now enjoy being part of an organization that is committed to operating in an environmentally and socially responsible manner. It has been established that very soon, the only types of businesses that will enjoy competitive advantages are the ones that are implementing and achieving sustainability goals and that those doing less regarding sustainability will find it difficult to survive in the long term.

Desimone (2001) categorizes the benefits into explicit and hidden benefits with the explicit benefits including cost reductions, increased market shares, and long-term success, and the hidden benefits being intangible assets such as improved image and brands. It is argued by Lenssen et al. (2012) that incorporating sustainability principles into businesses should not be seen as just an expense or a burden but then should be seen as a possible source of competitive advantage, and opportunity for innovative ideas and growth.

It has become evident that SMEs recognize the benefits they can gain from becoming sustainable and hence they appreciate the concept and are making efforts to adopt such practices (Singh, 2015). Some SMEs have come to the realization that their survival in a competitive market highly depends on their ability to implement sustainability into their value chain (Singh, 2015). It has also been noted that firms that adopt practices based on all three aspects of sustainability tend to gain higher economic performance than those that pursue just one or two dimensions of sustainability (Carter & Rogers, 2008).

Some industrial leaders have admitted that it gives them a competitive advantage over other industry players (EIU, 2010; Singh S, 2015). Adopting sustainable business practices also helps businesses to grow to become more successful by making them attractive to new investors (Abubakari & Thurair, 2021; Ghosh et al., 2014; Lee et al., 2013). Appiah et al. (2018) mention in their study that the decisions that SMEs make regarding the adoption of such practices will determine the extent of the success they can achieve both domestically and globally.

The benefits that businesses can gain from implementing sustainable practices have been classified into internal and external benefits by Hillary (2004); they term the internal benefits as the advantages gained that are related to the internal operations of the SMEs while the external benefits are the ones related to their external interactions. They further grouped these benefits into three categories and gave examples of each as illustrated in Table 2-1. Despite the many benefits that have been identified, most SMEs are still not aware of the full potential benefits they can gain from implementing sustainable practices (Rao et al., 2009).

Table 2-2 Benefits accrue SMEs for the adoption of sustainable practices

Internal Benefits		
Organizational Benefits	Financial Benefits	People Benefits
<ul style="list-style-type: none"> ▪ Improved working conditions and safety ▪ Encourages innovation ▪ Quality of management improved 	<ul style="list-style-type: none"> ▪ Increased efficiency ▪ Cost savings ▪ Improved economic conditions 	<ul style="list-style-type: none"> ▪ Increased employee motivation ▪ Enhanced skills and knowledge ▪ Creation of a better company image
External Benefits		
Commercial Benefits	Environmental Benefits	Communication Benefits
<ul style="list-style-type: none"> ▪ Attracting new customers ▪ Gaining competitive advantage ▪ Ability to sustain business 	<ul style="list-style-type: none"> ▪ Improved environmental performance ▪ Reduced Pollution ▪ Assured legal compliance 	<ul style="list-style-type: none"> ▪ Creation of a positive public image ▪ Better customer relationship

Source: Based on the study by Hillary, (2004).

2.8 Barriers to the adoption of sustainable practices by SMEs

Barriers have been defined by Alayón et al. (2022) as “external factors or internal attributes of SMEs that likely represent a current or future difficulty or obstacle for SMEs wishing to adopt sustainable business practices. Various synonyms of barriers found and used in existing literature are challenges, obstacles, hindering factors, and impediments (Alayón et al., 2022). Alayón et al. (2022) went ahead to distinguish internal barriers from external ones; internal barriers are referred to the factors originating from within SMEs that hinder the adoption of sustainable practices which to a large extent can directly be controlled by them. The external barriers are the factors that hinder the adoption of sustainable practices that originates from the external business environment of the SME and as such cannot be directly controlled by them (Alayón et al., 2022).

Some SMEs have outlined that their slow implementation of sustainable practices is due to various constraints and that their unique characteristics compared to larger organizations prevent them from employing such practices (Arbaciauskas et al., 2011; Wiseman Gamede, 2021). A USAID report identified some challenges that SMEs face from the macro level which includes the lack of a conducive enabling environment, and lack of incentive schemes such as tax exemption, and from the micro level including limited business support services, and from the operational level, lack of managerial capacity and knowledge, lack of corporate governance, lack of skilled workers, etc. (USAID, 2014). Some other barriers identified include a lack of a credible policy framework, insufficient resources, as well as structural rigidity which stifles initiatives within SMEs (Ahene & Aryeetey, 2005.; Tian et al., 2021). Purwandani & Michaud (2021) also state that the lack of necessary skills and expertise also serves as an obstacle that prevents SMEs from welcoming new sustainability initiatives even if they know the possible benefits, they stand to gain from it (OECD 2018).

Gupta & Barua (2018) in their study classified the barriers faced by SMEs in implementing sustainability into their business into seven categories; 1. Organizational or managerial, 2. Technological, 3. Financial and economic 4. External partnership and stakeholder engagement 5. Government support 6. Market and customers and 7. Knowledge and information-related barriers (Purwandani & Michaud, 2021). They explained that barriers such as managerial are due to the lack of commitment on the part of the SME managers whiles the financial, technological, and information-related barriers are mostly due to the resource constraint faced by SMEs (Gupta & Barua, 2018; Purwandani & Michaud, 2021). The study by Gupta & Barua (2018) revealed that the lack of cooperation from various stakeholders such as government agencies, suppliers, and customers serve as an impediment to the adoption of sustainable practices by SMEs. It has been proven that no matter the specific sector or size of an SME, there is a high tendency for them to face various kinds of barriers that will hinder them from successfully incorporating these practices (Purwandani & Michaud, 2021; Teh et al., 2020).

A recent review done by Alayón et al. (2022) of existing literature addressing barriers to the adoption of sustainable practices by SMEs in the manufacturing sector shows that the most mentioned barriers are lack of access to external technical knowledge, low-skilled labor, lack of awareness of their negative impact, and the lack of awareness of the benefits they can gain from being sustainable. From this literature review, Alayón et al. (2022) also identified seven categories for classifying the barriers to the adoption of sustainable practices which are quite similar to the categories developed by Gupta & Barua (2018): organizational constraints, informational aspects, Governmental aspects, financial, training and skills development, market and business contexts, and technological aspects.

Most of the found literature on barriers faced by SMEs has mainly been focused on SMEs in developed and industrialized countries. Specific results of such studies in America, Europe, and Australia have shown that the barriers SMEs face include: a lack of organizational capacity, financial constraints, SMEs' lack of awareness of their negative impact, lack of education and expertise, lack of effective legislation, perceptions that sustainability initiatives are at odds with growth strategies (Caldera et al., 2017, 2019; Escoto et al., 2022; Journeault et al., 2021; Macchion et al., 2022; Triguero et al., 2014).

It can be identified from existing studies that the factors that prevent SMEs from adopting sustainable practices can be because of their internal characteristics or can stem from external factors. And as such understanding the various internal and external factors and making them explicit is necessary since this can help identify and inform the various actors that have the responsibility of helping SMEs overcome the identified barriers. It was also identified that most of the studies on such barriers which are in the context of OECD countries had results that are similar to each other especially the factors internal to SMEs.

2.9 Enablers for the adoption of sustainable practices by SMEs

Alayón et al (2022) in their study define enablers as “the external factors or internal attributes of SMEs that are likely to assist, facilitate, or contribute to the adoption of sustainable practices”. Words and phrases found that are associated with enablers include facilitator, promoter, helper, and ability to attain or implement (Alayón et al., 2022).

As such, internal enablers are referred to as the factors originating from within SMEs that facilitate the adoption of sustainable business practices which to a large extent can directly be controlled by them. On the other hand, external enablers include the factors that facilitate the adoption of sustainable practices that originates from the external business environment of the SME and as such cannot be directly controlled by them (Alayón et al., 2022).

It has been found that overcoming the barriers faced by SMEs in adopting sustainable practices is a daunting task that requires holistic support in the form of an enabling environment for SMEs (Caldera et al., 2019; OECD, 2004; USAID, 2014). It is further explained by OECD, (2004) that the general development of SMEs requires cross-cutting strategies that focus on diverse areas, such as the implementation of sound policies by governments, development of a conducive microeconomic business environment through effective regulatory frameworks, accessible finance, suitable infrastructure, education, and training, effective business support system as well as healthy and skilled labor. Managers are seen to be important actors that can drive sustainable initiatives by being committed themselves and calling for the involvement of employees and other stakeholders (OECD., 2019).

Abor (2007) mentioned in their study that corporate governance can enable SMEs to have better management practices and improved internal auditing leading to greater opportunities to improve in all aspects. Singh S (2015) also states that creating awareness and sharing knowledge will be useful for SMEs and will help them fully engage in sustainable practices. Otchere et al., (2021) posit that the creation of incentives by governments to motivate SMEs to adopt innovative sustainable practices has a high potential of increasing the number of SMEs that adopts such practices.

Donkor et al. (2018) advised that SMEs should have strategic goals in their quest to integrate sustainability principles into their operations. This is said to be necessary because organizations with strategic goals are more likely to be successful as compared to those without any form of defined strategies (Donkor et al., 2018; Tian et al., 2021). Tian et al., (2021) in their study also stipulate that positive stakeholder engagement should be encouraged to drive the development of SMEs. They believe this can help drive significant decisions and have an influence on governmental policies in this regard (Tian et al., 2021).

Brako Ntiamoah et al., (2016) also in their study concluded that there is a need for governmental policies that support SMEs in accessing capital, technological improvement, and skills development to enable them to improve in all aspects. Lukas E. (2005) concluded in their work that to enable SMEs to flourish, they need an enabling business characterized by effective regulations, required infrastructure, and technologies, access to finance, training, and knowledge about trending market opportunities.

With regards to the enabling factors, Caldera et al., (2019) posit that the involvement of both internal and external stakeholders in the optimization of the organization's processes can enable SMEs to smoothly adopt sustainable business practices. Adomako, (2020) also refers in their study to works by other researchers that, a major enabling factor that can ensure a smooth implementation of sustainable practices by SMEs is the high commitment of top management. They argued that such high commitment by top management can promote a culture of sustainability in the organization (Chen et al., 2020; Ciulli et al., 2020). Vecchio et al., (2022) in their study of enabling factors for the implementation of circular business practices also conclude by highlighting the importance of a suitable political and institutional environment and the collaboration between stakeholders in the adoption of such practices. From the literature review by Alayón et al., (2022), it was identified that the most mentioned enabling factors include knowledge and social networks, provision of financial incentives, and government regulations and enforcement.

Journeault et al., (2021), also recently talked specifically about the collaborative role that a range of stakeholders can play to support the adoption of sustainable practices by SMEs. In addition, Tsvetkova et al., (2020) studied how SMEs can be supported by their supply chain actors in adopting sustainable business practices. It is evident from the existing literature on enablers that

various stakeholders have important roles to play in enabling SMEs to successfully adopt sustainable business practices.

Table 3-1 below presents the main barriers and enablers found by Alayón et al., (2022). according to the seven categories developed.

Table 3-3. Summary of Barriers and Enablers

Category	Barriers	Enablers
<ul style="list-style-type: none"> ▪ Organizational, managerial and attitudinal 	<ul style="list-style-type: none"> ▪ Lack of awareness of SMEs' impacts ▪ Incompatibility of owner's values with sustainability 	<ul style="list-style-type: none"> ▪ Managerial support toward sustainability ▪ Long term strategies
<ul style="list-style-type: none"> ▪ Training and skills development 	<ul style="list-style-type: none"> ▪ Low skilled labor ▪ Lack of investment in sustainable training 	<ul style="list-style-type: none"> ▪ Education and training systems
<ul style="list-style-type: none"> ▪ Technological 	<ul style="list-style-type: none"> ▪ Unavailable technology ▪ Need for additional infrastructural modification 	
<ul style="list-style-type: none"> ▪ Financial 	<ul style="list-style-type: none"> ▪ Lack of financial resources ▪ Difficulty accessing financial capital 	<ul style="list-style-type: none"> ▪ Increased awareness of economic benefits ▪ Reducing manufacturing cost
<ul style="list-style-type: none"> ▪ Informational 	<ul style="list-style-type: none"> ▪ Lack of data ▪ Lack of access to information 	<ul style="list-style-type: none"> ▪ Use of indicators, monitoring and controls
<ul style="list-style-type: none"> ▪ Market and Business Context 	<ul style="list-style-type: none"> ▪ Lack of awareness of sustainability trends 	<ul style="list-style-type: none"> ▪ Pressure from supply chains
<ul style="list-style-type: none"> ▪ Governmental 	<ul style="list-style-type: none"> ▪ Lack of effective legislation 	<ul style="list-style-type: none"> ▪ Regulations fostering sustainability

Source: from a literature review done by Alayón et al., (2022).

3 Theoretical Framework

Following the literature review, this chapter presents an analytical framework that describes the theoretical lens used in the thesis.

3.1 Stakeholder Theory

Stakeholders have been defined as any group who can affect or is affected by the operations of an organization (Freeman & McVea, 2005). Clarkson (1995) also defines them as “persons or groups that have or claim ownership, rights or interests in a corporation and its activities, past, present or future” (Clarkson, 1995 p.106). Stakeholders are said to influence the organization through their ability to support or damage the organization’s capacity to create value and are depended on for the required resources to create value (Muyingo, 2011; Rebitzer et al., 2004; Schneider, 2002). The type of influence and motivation exerted by these stakeholders is said to be based on the kind and level of interest they have (Muyingo, 2011).

The study of stakeholders and their roles in an organization led to the development of a theory called the stakeholder theory. This theory is thus used for explaining the actions and behaviors of an organization’s stakeholders and the importance of incorporating the interests of these stakeholders while making strategic decisions (Brenner & Cochran, 1991; Donaldson & Preston, 1995; Muyingo, 2011). It demonstrates the relevance of incorporating the interests of various stakeholders when developing strategies for sustainable development; it shows that corporations can gain the support of their stakeholders if they embrace their interests, and this can lead them to a positive overall performance (Muyingo, 2011).

According to Donaldson & Preston (1995), this theory is instrumental in the strategic decisions of the management of an organization since it enables the identification of different groups of stakeholders, their competing interests and claims, their influence, and their management (Ahinful et al., 2022). Also, the theory explains how various stakeholder groups have diverse expectations, and views on the activities, decisions, and operations of organizations and how managers make decisions on whose expectations to meet or not based on how influential the stakeholders are (Deegan & Blomquist, 2006; Kurvits et al., 2022). It is said that their level of influence is dependent on the attributes they have which have been classified into power, legitimacy, and urgency (Mitchell et al., 1997).

Power has been described as the ability of a stakeholder to bring about a desired outcome no matter the resistance from others (Kurvits et al., 2022; Salancik & Pfeffer, 1974). Suchman, (1995) defines legitimacy as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs and definitions” (p.574). In addition, Mitchell et al. (1997) define urgency as “the degree to which stakeholder claims call for immediate attention” (p. 867).

The role of stakeholders in helping businesses adopt sustainable practices cannot be underemphasized. For instance, Hörisch et al. (2014) noted that the management of stakeholders is useful for creating value in sustainable management and that an important role played by stakeholders is that they can influence organizations to adopt sustainable business practices proactively. Furthermore, previous studies have proven that the level of sustainable business practices adopted by corporations is highly linked to the relationship with stakeholders, their interests, and their influence (Ahinful et al., 2022; Bulgacov et al., 2015; Kurvits et al., 2022; Park & Ghauri, 2015).

The typical stakeholders of an SME include owners, employees, customers, supply chain actors, regulatory authorities, various societal groups, the community, and financiers. These

stakeholders have been grouped in previous studies as primary and secondary stakeholders with the primary stakeholders being the ones that have a direct relationship and influence on the business while the secondary stakeholders have an indirect relationship and influence on the business (Wheelen & Hunger, 1989; Wiseman Gamede, 2021). Per this categorization, primary stakeholders can include customers who aren't found within the business but have a direct influence on them. As such for this thesis, the author would like to categorize the stakeholders into internal and external stakeholders. The internal stakeholders which include managers, employees, owners, and shareholders are the stakeholders within the company whose interest is due to their direct ownership, employment, or investment. Whereas the external stakeholders are the ones who do not directly work with the company and include customers, suppliers, regulators, financial institutions, societal groups and associations, media, NGOs, government, etc (Marques et al., 2020; Wheelen & Hunger, 1989; Wiseman Gamede, 2021).

Furthermore, the author of this thesis would like to not only use the stakeholder theory from the lens of how stakeholders can influence an organization into adopting sustainable business practices but also from the lens of how these stakeholders can actually help organizations in overcoming the barriers faced when they adopt such practices. As it has been proven in previous studies that businesses cannot operate in isolation and that stakeholders have huge roles to play in helping businesses incorporate sustainability principles (Bhengu, 2020; Wiseman Gamede, 2021).

3.2 Analytical Framework

The existing literature lacks research that explicitly maps out the barriers and enablers faced by SMEs to the various stakeholders required to enable them to overcome the barriers. This section attempts to build an analytical framework that will be used to collect and analyze the data in this thesis.

The framework is based on the findings from existing literature on barriers and enablers faced by SMEs and the stakeholder theory. The author aims to use this framework to analyze the barriers faced by SMEs in Ghana and the factors as well as the stakeholders that can enable them to overcome the identified barriers. Most of the studied literature used frameworks to identify barriers and or enablers in general without specifically identifying or mapping them out to relevant stakeholders. The framework developed and used in this thesis seeks to provide a new lens through which the barriers identified will be mapped with the enabling factors and the required internal or external stakeholders.

The barriers and enabling factors in the framework are categorized into seven different aspects based on the categories developed by Alayón et al., (2022) and Gupta & Barua, (2018) as shown in Table 4-1. Due to the similarities between the categories developed by the two authors, the author of this thesis decides to slightly modify their work to develop seven themes to use for analyzing the empirical data. The slight modification is to ensure that the categorization best suits the context within which the data to be analyzed is collected i.e., an emerging economy context. Whereas both authors have about six categories in common, Alayón et al., (2022) have training and skills development as their seventh category while Gupta & Barua, (2018) has external partnership and stakeholder engagement as their seventh category. Considering the barriers identified in existing studies and the general characteristics of SMEs, the author of this thesis prefers using training and skills development as the seventh category of this thesis. Also, although both authors used technological aspects, the thesis author would combine infrastructural with technological aspects considering the extent to which infrastructure can be a barrier in an emerging context.

Table 4-1. List of categories of barriers and enablers developed by Alayón et al., (2022) & Gupta & Barua, (2018)

Alayon et al 2022	Gupta & Barua 2018
<ul style="list-style-type: none"> ▪ Organizational, managerial & attitudinal ▪ Technological ▪ Informational ▪ Financial ▪ Business Context ▪ Governmental ▪ Training and Skills Development 	<ul style="list-style-type: none"> ▪ Organizational or managerial ▪ Technological ▪ Knowledge & Information ▪ Financial and Economic ▪ Market & Customers ▪ Government Support ▪ External Partnership & Stakeholder Engagement

This analytical framework is to guide the data collection and analysis process to adequately discuss the results and give useful conclusions and recommendations. The facts and principles within the different theories will serve as a platform for the evaluation of the concept of sustainable business practices within SMEs in Ghana. Instead of only looking at how stakeholder pressure can make SMEs more sustainable, this thesis seeks to identify how their roles, characteristics, interests, and actions can enable these SMEs to overcome the identified barriers. With the identified enablers, it will take an action or actions that various stakeholders put in for a successful harnessing of the enabling factors and hence the framework below (Figure 2-1) describes the connection between the barriers, enablers, and stakeholders.

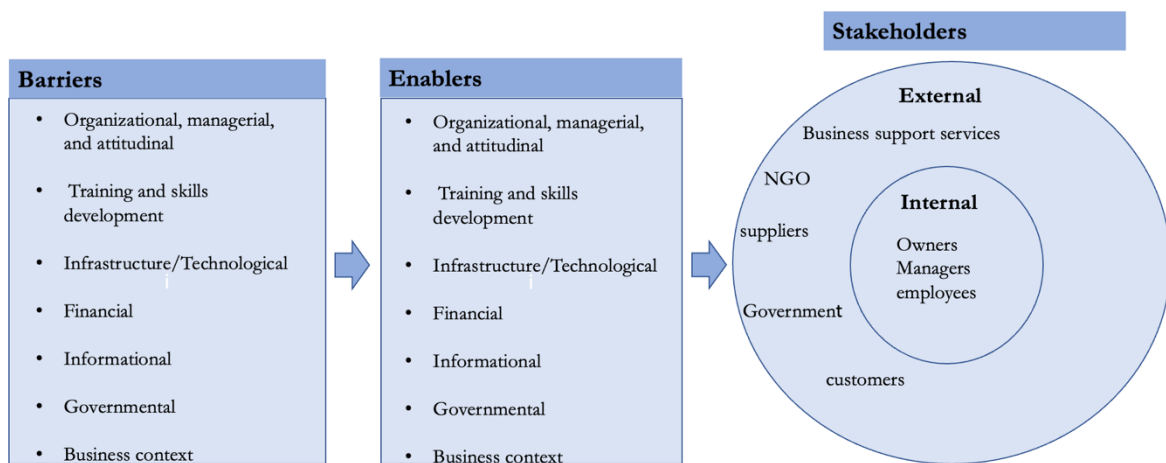


Figure 2-1. Analytical framework mapping barriers to enabling factors and to stakeholders

Source: Author's illustration based on work by Alayón et al., (2022), Gupta & Barua, (2018), Marques et al., (2020)

4 Research Design and Process

This chapter gives a detailed description of the various processes used in the completion of the thesis and the rationale behind the chosen research design, data collection, and analysis. It also gives a summary of the strengths and limitations of the chosen research design and strategies.

4.1 Research Design and Methodology

According to Creswell & David Creswell, (2018), a researcher's philosophical orientation influences the research approach they choose to use. The philosophical worldview underlying this study is the social constructivist worldview. Social constructivists believe that individuals seek an understanding of the world in which they live and work and develop subjective meanings of their experiences (Creswell & David Creswell, 2018). Researchers with such worldviews aim to rely as much as possible on participants' views of the phenomenon being studied. This type of worldview is typically seen as an approach to qualitative research and as such, this study uses the qualitative approach in answering the research questions by relying on the opinions and experiences of some individuals in Ghana to understand the barriers SMEs face when adopting sustainable business practices and the roles various stakeholders can play to enable them to overcome such barriers.

A qualitative approach is a research methodology for exploring the subjective experiences and perspectives of individuals and it is useful for gaining insights into the complexity of a social phenomena. The common types of this research approach include case studies, grounded theory, and ethnography which mostly rely on participant observation, interviews, or focus groups for the collection of data (Bryman, 2012; Creswell & David Creswell, 2018). To extract rich, detailed, and context-specific information, qualitative research often relies on open-ended questions for the gathering of information. This approach is more suitable for gaining a deeper understanding of the phenomenon being studied rather than for the purpose of generalizing to a larger population. Generalization can be achieved only after multiple repetitions in diverse contexts (cases) are done (Leung, 2015; Myers, 2000).

Aside from the philosophical worldview, another reason for the use of a qualitative approach for this thesis is because of the exploratory nature of the study due to the lack of adequate knowledge in particular contexts; existing studies have mainly focused on OECD countries with less focus on emerging economies specifically those in Sub-Saharan Africa. This is in accordance with the statement by Creswell & David Creswell, (2018, p. 57) that "if a concept or phenomenon needs to be explored and understood because little research has been done on it or because it involves an understudied sample, then it merits a qualitative approach". The type of qualitative research design used in this thesis is a single case study design that explores the perspective of various stakeholders in Ghana. A single case study was chosen because it allows in-depth and holistic analysis in a specific context and gives an avenue for the understanding of a real-life phenomenon (Creswell & David Creswell, 2018; Crowe et al., 2011; Yin, 2009). Figure 3-1 below illustrates the various processes involved in this research.

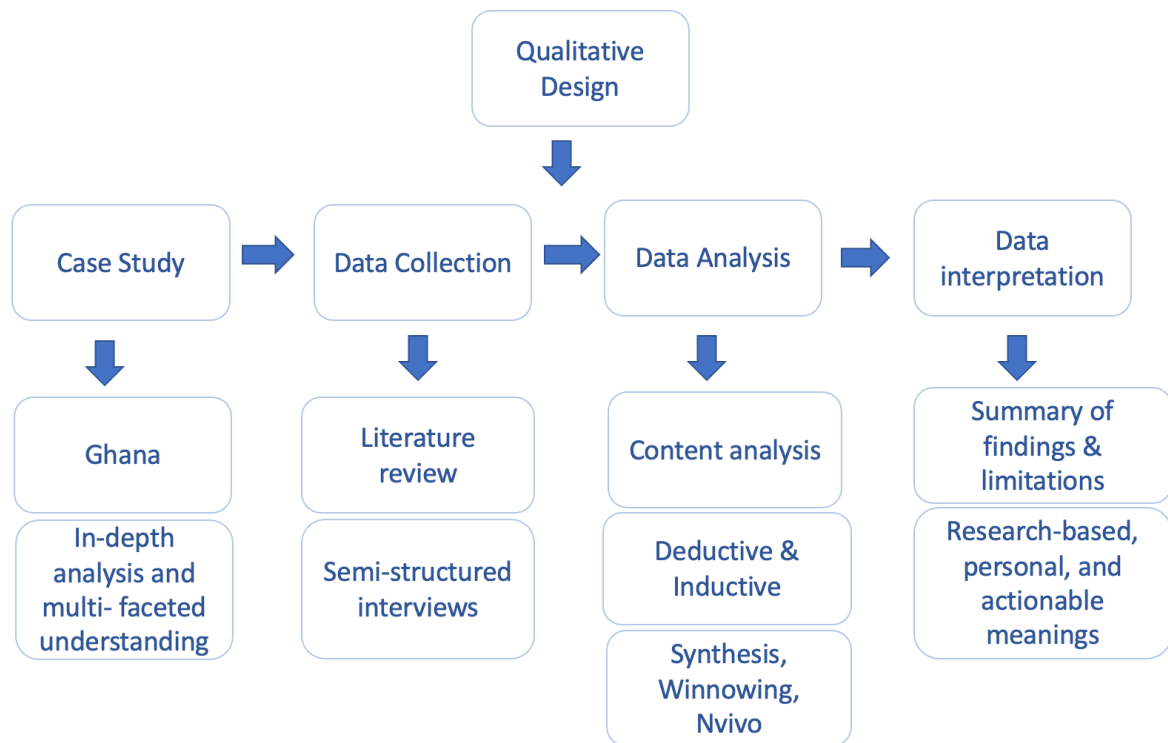


Figure 3-1. An illustration of the various research processes

Source : Author's illustration based on the book by Creswell & David Creswell, (2018)

4.2 Case Country Selection

As already stated in previous sections of this thesis, the focus of the research is on emerging economies due to their high dependency on SMEs for the growth of their economies, their low level of implementation of sustainable business practices, and the low rate of contextual research among existing studies. To gain a profound and full insight into the object of the research in a confined time and space, a single case study was deemed appropriate (Creswell & David Creswell, 2018; Crowe et al., 2011; Verschuren & Doorewaard, 2010; Yin, 2009). According to Seawright & Gerring, (2008), when a study aims to develop knowledge that could be applied empirically, it is important that a representative case is chosen.

Ghana is considered a representative case due to the following reasons. Firstly, Ghana is a country that depends heavily on SMEs for its economic growth and development. Secondly, Ghana is among the few countries in Africa that have developed and are implementing policies that seek to promote sustainable consumption and production practices. For instance, Ghana is among the seven countries in Africa that are participating in the Switch Africa Green program. This is a program developed and implemented by the European Union (EU) and the United Nations Environment Programme (UNEP) to support African countries in their transition to sustainable development with a focus on switching to sustainable production and consumption practices. One of the key aims of this program is to equip SMEs in these countries to seize opportunities for green business development (UNEP, 2017).

Furthermore, ensuring responsible production and consumption as well as creating decent and green jobs are among Ghana's main policy actions and priority areas in achieving its nationally determined contribution goals of the Paris Agreement (EPA, 2021). As such, a number of SMEs in Ghana have already been exposed to sustainable business practices and have since started implementing some of these practices. With the aim of this study being to identify barriers and enablers, it was seen as relevant to study a country that has already started making progress in helping SMEs adopt sustainable practices to get a deeper understanding of some of the barriers faced or still being faced, the enabling factors as well as the roles various stakeholders can play to help overcome the barriers. Another reason for choosing Ghana is because of the author's familiarity with the country and the perceived ease of reaching out and getting hold of relevant participants for data collection.

4.3 Data Collection

4.3.1 Literature Review

According to Norman Blaikie, (2010), a literature review is an important method that provides a researcher with a background and context for the research and connects it to what was already known about the research problem. Prior to receiving insights from the various stakeholders in Ghana, a literature search of existing studies was conducted based on the research questions, aim, and key concepts related to the study (Verschuren & Doorewaard, 2010). With the aim of finding studies related and relevant to the research questions and aim, keywords were identified by the researcher. The main keywords used for the search include Sustainable business practices, SMEs, Barriers, Enablers, developing countries, Stakeholder theory, stakeholders of businesses, etc. Search tools such as Google Scholar and Lund University's academic literature search (LUBsearch) was predominantly used.

With the initial search results, the author skimmed through the titles that showed up and applied an inclusion and exclusion method based on the relevance of the title to the study focus. Consequently, skimming through the abstract, introduction, and conclusion of the selected literature was done to once again exclude papers that didn't exactly address the topic of interest. The author went ahead to skim through all other sections of the selected articles from this stage and once again applied the inclusion and exclusion method to select relevant articles. About 45 articles were finally selected as relevant. Furthermore, from the bibliographies of the selected studies, other articles were identified and added to the relevant studies. This method which is known as snowballing (a strategy used to identify more relevant articles by consulting the bibliography of some key literature) led to the identification of about 22 more articles.

The articles selected for this study were analyzed using a synthesis matrix, stored, and referenced using the Mendeley referencing software. The synthesis of the literature review served as a guide in developing the interview questions and the analytical framework used in analyzing the collected data. This literature includes both peer reviewed academic papers and grey literature in the form of conference papers, and other reports.

4.3.2 Interviews

Interviews are said to be a very important source of data collection for case study research because the information is directly received from case participants (Creswell & David Creswell, 2018; Yin, 2014, 2009). According to Creswell & David Creswell, (2018); Sovacool et al., (2021), interviews are considered an appropriate data collection method when research aims to access the perspectives, understandings, and beliefs of people.

The interviews held in this study followed the semi-structured form where the open-ended interview questions aligned with the research questions to serve as a guide to the interview, but a level of flexibility was given during the interviews that allowed the researcher to add, adjust or seek elaboration from participants giving them the opportunity to share more insights seen as relevant to the study (Creswell & David Creswell, 2018; Galletta, 2013). The alignment of the interview questions to the research questions and the pre-established interview guide is seen as important since it aids the comparability of the results and thus facilitates the analysis (Yin, 2014, 2009).

The participants of the study can be divided into two categories; as shown in Table 5-1, the first category includes representatives of SMEs that have adopted some form of sustainable business practices (category A) while the other category represents different actors in the sustainability or SME development workspace in Ghana (Category B) i.e., people with knowledge about issues related to sustainability and experience working with SMEs to ensure their growth and sustainable development. In view of that, two different interview guides were developed to suit the two categories of participants (as shown in Appendix B & C). These interview guides were developed based on the analytical framework presented in Chapter 3.

Table 5-1 categories of interview participants and their designated codes

Category	Stakeholder Category	Designated Code
Category A	SME representatives	O
Category B	Actors in SME/sustainability workspace	SC

The selection of participants was done through the purposeful sampling technique which allows the identification and selection of information-rich data from participants with an in-depth understanding of the phenomenon being studied (Cantú et al., 2021; Eisenhardt, 1989; Patton, 2002).

The participant selection was done based on the following criteria:

- Representatives of SMEs must be senior decision-makers in the affairs of the company
- The SME must have adopted some form of sustainable practice
- Representatives of Category B must be knowledgeable or have experience in sustainability-related issues and/or
- Must have experience working in SME development areas such as growth or support services

Most of the interviewees were recruited via LinkedIn after searching and connecting to people that were seen as relevant to the study. The snowballing technique was also used during the interviews where interviewees referred and connected the interviewer to other relevant actors. A total of 41 participants were contacted and 20 responded by granting an interview as shown in Table 6-1. Out of the 20, 6 were SME representatives with the remaining 14 being representatives from various stakeholder categories. Two of the interviews involved two persons answering the questions.

The interviews were conducted online via the video conferencing software Zoom and Microsoft Teams with the interview being recorded after receiving the consent of participants. Following the completion of each interview, all recordings were transcribed via the software called

“freesubtitles.AI” and all transcripts were revised to ensure the correction of any mistake in the transcription. The length of all interviews ranged between 30- 60 minutes. The recording and transcription of the interview process were to ensure that the researcher does not miss out on important information and thus to improve the data analysis. This was also to minimize bias from the end of the researcher while taking note by for instance focusing and taking more notes on aspects that interests the researcher more over others.

Table 6-2 List of interview participants

Code for In text reference	Stakeholder Category	Code for In text reference	Stakeholder Category
O1	SME	SC6	NGO
O2	SME	SC7	Green Business Incubator
O3	SME	SC8	Impact Investor
O4	SME	SC9	International NGO
O5	SME	SC10	Lawyers/Consultants
O6	SME	SC11	Government Agency
SC1	Consultant	SC12	International Organization
SC2	Government Agency	SC13	Consultant
SC3	NGO	SC14	International Organization
SC4	International Organization		
SC5	International Organization		

Source: Author’s construct

4.4 Data Analysis

In analyzing the collected data, a qualitative content analysis was applied in this study. According to Berg & Lune, (2017), this method of analysis comprises a careful, detailed, systematic examination and interpretation of a body of material to identify patterns, themes, and meanings. Following the suggested process for analysis by Creswell & David Creswell, (2018), the researcher started the analysis by first reading through interview transcripts as a way of preparing the data for analysis, continued by coding the data; generating and interrelating descriptions and categorizing them based on the coding themes developed from the analytical framework, and finally interpreting the meanings of the themes.

Research questions and analytical framework guides a researcher on what to look out for from the data, that is, it informs what data set is relevant for the analysis. As such, the author of this thesis coded the data by looking out for factors seen as barriers, enablers, and stakeholder categories and their roles. The use of a coding scheme based on the themes from the analytical framework implies that a deductive approach was mainly used for analyzing the data. However, it is worth noting that new codes were added throughout the coding process as and when necessary, implying that the study used inductive analysis as well. Continuously, codes were revised, combined, deleted, or added in an iterative manner. An example of the coding scheme used for the analysis is presented in Table 7-1 below. The data analysis software, Nvivo was used for the coding process to ensure an easy and efficient data analysis.

After analyzing the data, interpretation of the data was the next step and this entails summarizing the findings, comparing the findings to the reviewed literature, and the researcher’s statement and discussion of personal views of the findings in relation to the existing literature. The final section of the interpretation involves the description and suggestion of limitations of the research as well as directions for future research (Creswell & David Creswell, 2018).

It is worth noting that the analysis of the data for this research did not occur in a specific order from one step to the next, but it proceeded simultaneously with other parts of developing the study. For instance, while there were still interviews being conducted, the researcher started analyzing interviews conducted earlier and made notes that were eventually helpful in the final report. Since the interviews were made up of open-ended questions which allowed participants to talk freely and thus provided a large amount of data, it was imperative that the researcher focused on data deemed relevant to the research questions while disregarding the parts of the data seen as not relevant for the study. This process of using some data without the use of others is what is referred to as the winnowing of data, a common practice in a qualitative study (Creswell & David Creswell, 2018; Guest et al., 2014).

Table 7-3 An example of the coding scheme used for analysis

Barriers	Enablers	Stakeholders
Theme: Financial Aspects	Theme: Financial Aspects	Theme: External
Examples of Codes <ul style="list-style-type: none"> - High Cost - Returns on Investment - Limited access to financing 	Examples of Codes <ul style="list-style-type: none"> - Grants and loans - Lower costs through subsidies - Lower interest rates for loans 	Examples of Codes <ul style="list-style-type: none"> - Academia and Research institutions - Consultants and business advisors
Theme: Informational Aspects	Theme: Informational Aspects	Theme: External
Examples of Codes <ul style="list-style-type: none"> - Lack of awareness and knowledge - Lack of research - Limited access to information and technology 	Examples of Codes <ul style="list-style-type: none"> - Awareness and education - Knowledge sharing 	Examples of Codes <ul style="list-style-type: none"> - Consumers - Financial Institutions - Large Companies
Theme: Market and Business Contexts	Theme: Market and Business Contexts	Theme: External
Examples of Codes <ul style="list-style-type: none"> - Difficulty in getting - Lack of adequate support from value chain actors - Lack of demand for sustainable products 	Examples of Codes <ul style="list-style-type: none"> - Demand for sustainable practices - Pressure from suppliers, customers - Partnership, collaboration, and association 	Examples of Codes <ul style="list-style-type: none"> - Government Agencies - International Organizations - NGOs
Theme: Organizational, Managerial and Attitudinal	Theme: Organizational, Managerial and Attitudinal	Theme: External

Examples of Codes <ul style="list-style-type: none"> - Resistance to change - Size and structure limitations - Lack of commitment - Lack of planning and strategies 	Examples of Codes <ul style="list-style-type: none"> - High level of Commitment - Proactiveness of SMEs - Long term strategies 	<ul style="list-style-type: none"> - Investors - Mass Media - Business Associations
Theme: Regulatory Aspects	Theme: Regulatory Aspects	Sub Theme: Internal
Examples of Codes <ul style="list-style-type: none"> - Lack of government support - Lack of incentives for motivation - Lack of enforcement - 	Examples of Codes <ul style="list-style-type: none"> - Enforcement - Streamlining regulatory frameworks - Enabling environment from policy makers 	<ul style="list-style-type: none"> - Owners - Employees - Managers
Theme: Training and skills development	Theme: Training and skills development	
Examples of Codes <ul style="list-style-type: none"> - Lack of capacity - Lack of resources - Lack of skills 	Examples of Codes <ul style="list-style-type: none"> - Education and skills development - Training - capacity building 	
Theme: Technological Aspects	Theme: Technological Aspects	
Examples of Codes <ul style="list-style-type: none"> - Lack of infrastructure - Limited access to technology 	Examples of Codes <ul style="list-style-type: none"> - Access to infrastructure - Access to technology 	

4.5 Strengths and Limitations

An identified strength associated with a single case study research design is that it gives the researcher an opportunity to devote more time to capturing holistically the complexity of the case being studied which helps in creating high-quality results (Gerring, 2004; Siggelkow, 2007; Yin, 2014, 2009). A single case study as compared to multiple case studies ensures and leads to the production of in-depth, rich, and diverse data (Siggelkow, 2007; Verschuren & Doorewaard, 2010; Yin, 2014).

Despite these identified strengths, case studies, in general, have been criticized for their limitation when it comes to the generalization of the study due to the unique context of the case which makes the applicability of the results to other contexts less feasible (Leung, 2015; Seawright & Gerring, 2008; Yin, 2014, 2009). Flyvbjerg, (2006) however, argued in their study that a carefully chosen case can often be applicable to similar cases.

Typical of qualitative research, the researcher's central role in the research process can lead to biased results since the data collection, analysis, and interpretation are shaped by their experience, knowledge, and worldviews and thus can have a high influence on the research results (Creswell & David Creswell, 2018; Willig Carla, 2008). Aside from biases stemming from the researcher's interpretation, there is the potential for interviewees to also be biased in their responses due to the presence of the researcher (Creswell & David Creswell, 2018). However, since the participants interviewed represent a wide range of stakeholder categories from various organizations with diverse experiences but answering similar questions, it can be said that such

potential biases have been mitigated through the triangulation of responses. Thus, the verification of the consistency in the data received from the interviews was used to ensure the reliability of the data (Bryman, 2012; Creswell & David Creswell, 2018).

5 Results and Findings

This chapter presents the results of the analysis conducted on the data collected from this study with the results being presented according to the analytical framework illustrated in chapter 3. Reference are being made to statements made by participants with in-text codes to depict the points raised by the various participants. O is assigned to SME representatives and SC is for the other stakeholders (refer to Table 6-1 to see the full list).

The chapter begins with section 5.1 which presents the findings of the RQ1 and follows on to 5.2 where the findings of RQ2 are presented.

RQ1: What are the key barriers to SMEs' adoption of sustainable business practices in emerging economies?

RQ2: What are the factors that can enable SMEs to overcome the barriers and what roles can relevant stakeholders (internal and external) play?

5.1 Barriers to the Adoption of sustainable business practices

From this thesis research, the empirical findings related to the barriers that SMEs in Ghana face when adopting sustainable business practices were found and can be categorized mainly into seven different themes according to the analytical framework which is based on the work of Alayón et al., (2022); Gupta & Barua, (2018). This includes (1) organizational, managerial, and attitudinal aspects, (2) financial aspects, (3) market and business context, (4) Governmental aspects, (5) training and skills development, (6) informational aspects, and (7) Infrastructural/technological aspects.

Theme: Informational

This theme is in relation to topics concerning information, awareness, and knowledge of SMEs regarding sustainable business practices. This theme emerged throughout almost all the interviews as participants believe that the whole sustainability topic is relatively new in Ghana among the SME ecosystems. It was mentioned that most of these SMEs are not even aware of the impact of their business, the need for them to be sustainable, the existence of practices to help reduce their impact, the benefits of being sustainable, or the required knowledge and skills needed to implement them (SC2, SC5, SC7, SC6, SC9, SC10, SC11, SC4, SC6, SC8, SC14).

SC2 for instance stated that many SMEs lack awareness and knowledge about sustainable business practices and their benefits. This makes it difficult for them to implement sustainable practices because they don't see the value in doing so.

It was realized from the participants that aside from SMEs' lack of awareness being a barrier, lack of awareness on the part of other stakeholders such as consumers/society and regulators also prevents SMEs from smoothly adopting sustainable practices. SC9 for instance cites an example of how the decades of environmental campaigns by environmentalists in Europe have made European consumers more environmentally aware leading to a high demand for sustainable practices from businesses. This is not the case in Africa because Consumers do not have adequate knowledge of sustainability for it to affect their choice of consumption and there are fewer campaigns and advocacy happening.

On the part of regulators, it was noted by some participants that most of the regulations around business compliance to sustainable practices are not well known by SMEs because regulators have not informed them enough. SC 7 stated that this is mainly because regulators in Ghana have their focus on large companies with less focus on SMEs because they assume their impact is very low.

Another aspect related to the informational barrier that was common in the interviews is how the lack of data and information related to sustainability prevents SMEs from smoothly adopting such practices (SC8, SC10, SC4, O6). It was mentioned that record keeping, and data storage is one of the things that SMEs in Ghana hardly do and that their inability to keep records of activities such as resource consumption or waste generation prevents them from adequately improving their sustainable performance. SC5 states and gives an example (shown in the quote below) of how it will be difficult for SMEs to evaluate and optimize their operations if they have no records of data showing their main activities and impacts.

A representative of an SME particularly stated that they are interested in knowing their carbon footprint to know the level of their environmental impact so as to know the strategies to put in place, but they don't know how to go about that (O6).

*“So, if you want to be very sustainable with waste generation, you need to know your input, how much is coming out, the mass balance, how much waste you are generating, and how can you reuse or reduce them. If you don't have data, how do you do that?” --
- SC5*

Theme: Organizational, Managerial, and Attitudinal

This theme is in relation to the organizational culture, size, structure, managerial skills as well as beliefs and attitudes of SMEs in Ghana (Alayón et al., 2022). SME managers and employees are said to find it difficult to accept changing from their conventional ways of doing things to more sustainable ways (SC10, SC6, O5). SC6 explained that it is most of the time difficult for SMEs to suddenly change from their well-known organizational culture of making decisions without considering sustainability because the change from a particular culture or belief, in general, is difficult. SC6 and SC8 further explained that the inability of some of these internal actors of SMEs to understand and appreciate the rationale behind the change to sustainable practices is one of the reasons why they are not able to fully embrace such changes. O5 agreed that change is difficult and explained that people are mostly used to their way of doing things and just prefer being in their comfort zone rather than doing old things in new ways that they are not used to. O5 gave an example of how their organization trained food vendors in their value chain on waste segregation but realized they went back to their old ways of dumping all waste together because it was easier and needed less time. The lack of monitoring to ensure that the vendors did the segregation the right way made it very easy for them to go back to their old ways of mixing all waste.

Additionally, the Size and structure of SMEs are perceived to serve as a constraint to SMEs' adoption of sustainable practices. Most of the participants acknowledged that the mere size of SMEs with a structure of fewer people in managerial positions prevents them from adequately implementing sustainable practices (SC3, SC5, SC9, SC10, SC11, SC13, SC14). According to SC3, after their organization has educated and trained SMEs on sustainable practices, they are unable to implement all because it is mostly the owner doing all the

implementation and monitoring. They went ahead to state that because the owners have several other things to focus on, they get overwhelmed with all the tasks and eventually give up on the sustainability-related tasks since that is not the main focus of their business. SC3 for instance mentioned that most of these SMEs are focused mainly on making profits and so find it difficult to implement sustainability practices that are not directly tied to profit-making. In addition, SC9 stated that the size and annual income turnover prevent them from employing a sustainability expert that will be responsible for the implementation of such practices.

Another factor that was predominantly mentioned by participants is that the lack of sustainability strategies prevents SMEs from successfully implementing sustainable practices. Some participants said that the lack of commitment on the part of SMEs in relation to being sustainable prevents them from planning and having sustainability strategies (either short- or long-term). They ascertain that these SMEs do not make plans or strategize on how they want their business to be in the few years to come because they only focus on the current gains without necessarily planning for the future (SC 10, SC11). They mentioned that because SMEs are mostly focused on short-term benefits, they do not see the essence of having long-term sustainability strategies. Without planning and strategizing to stay updated with trends, the successful implementation of sustainable practices will always be difficult since such success requires adequate planning such as knowing the sustainability goal of the company, how and whom you need to be able to get there, etc (SC10).

Theme: Governmental

This aspect entails the governmental actions, policy, and rules related to sustainable practices that support and governs SMEs in Ghana. The inadequate regulatory framework on sustainability-related issues in Ghana was noted as one of the main factors preventing SMEs in the country from adopting sustainable practices. It was mentioned that the lack of frameworks such as policies, directives, obligations, codes of conduct, guidelines, etc. makes SMEs comfortable in doing business in a conventional way because there are less regulations in the business ecosystem that compels them to be more sustainable. Participants explained how some of the existing environmental regulations for instance are mainly targeted at the large companies in the country leaving SMEs out of it (SC7, SC1, SC4, SC5, SC8, SC9, O1, O2). For instance, SC10 made mention of how the Ghana stock exchange has recently introduced guidelines for standards on sustainability reporting for listed companies which are made up of only large companies. SC7 further explained that the sidelining of SMEs by regulators could be because the government has not yet recognized the role SMEs have to play in helping the country achieve its Nationally Determined Contribution (NDC) targets. In addition, there are inadequate certification bodies that certify sustainable products in the country, and this does not differentiate such products from conventional ones on the market.

Another issue that was prevalent under this theme is the lack of enforcement of existing regulations. It was explained that although there are some sustainability-related policies and regulations in place, the level of enforcement is very low in Ghana, and this also prevents SMEs from adopting sustainable practices (SC1, SC5, SC7, SC4). O5 and SC14 mentioned that the corrupt activities of some government officials affect the level of monitoring and enforcement of regulations leading to non-compliance among SMEs.

“There may be some regulations but those I think emphasize on large industrial businesses and so regular audits are done on such businesses, but SMEs have been neglected in that regard”. –SC7

Another factor that was mentioned as a regulatory constraint that deters SMEs from pursuing sustainability is the lengthy procedures for obtaining permits and approvals for implementing sustainable practices and its associated high cost (O5, O6, SC2, SC11). Lastly, the lack of incentives in the form of subsidies, recognition, tax exemption on green products or activities is noted to demotivate SMEs from implementing sustainable practices. As stated by SC9, “For you to get people to do something they aren’t used to or familiar with, there must be some form of incentive to motivate them”. SC13 concludes by saying that the lack of a coherent or efficient approach by the government to identify and support SMEs that are willing to become more sustainable is one of the main factors preventing SMEs from successfully implementing sustainable practices.

Theme: Market and Business Context.

This theme is related to the connection between SMEs and their suppliers, customers, and other stakeholders within the business context which prevents the adoption of sustainable practices (Alayón et al., 2022). One of the main topics that were talked about by participants under this theme is how the lack of demand for sustainable practices in Ghana makes SMEs reluctant to invest in becoming more sustainable (O2, O3, O6, SC7, SC14, SC9, SC11). SC5 stated that some SMEs will choose to remain unsustainable because the customers of their business are not complaining or demanding sustainable products. Also, it was stated by SC5, SC3, SC2, and O3 that SMEs that implement sustainable practices mostly struggle to find customers for their products or services due to the high price because of the high cost mostly associated with some sustainable practices. This is because most people in the country will always go for what is affordable without considering whether it’s from a sustainable source or not and this makes it difficult for SMEs to have a good justification for investing in sustainable practices (SC2). O3 cites an example where farmers that have been trained to practice organic farming struggle to get customers for their products due to their high price and as such end up selling them at the price of conventional products. According to O3, these farmers with time will go back to their conventional ways if people don’t start patronizing organic products.

In addition, the lack of support from suppliers and other stakeholders in the value chain of SMEs makes the adoption of sustainable practices challenging. It was mentioned that SMEs find it difficult to get their suppliers to comply with them regarding the implementation of sustainability in their value chain. Also, some SMEs find it difficult to find alternative sustainable sources of materials in the country to use and since it is expensive to import from other countries, they settle for unsustainable ones. Thus, SC3 concludes by saying, “So sometimes SMEs might have the idea and willingness to implement a sustainable practice but because some of the solutions are not solely dependent on them or readily available to them, it makes it tough for them to implement it fully”.

“So, if the market is not demanding it, then why would a business spend time, money and effort to respond? So, I think that the general ecosystem of markets demanding sustainability is also absent in our part of the world” –SC9

Theme: Training and Skills Development.

Under this theme, many participants talked about how most SMEs lack the necessary internal skills and capacity to implement sustainable practices. The competencies and technical know-how of SME managers and employees are generally limited when it comes to sustainability-related practices and processes (O2, O4, O5, SC1, SC19, SC11). According to SC10, this issue stems from the lack of awareness on the part of SMEs regarding sustainability since not knowing what the concept entails implies, they wouldn't even know how to go about its implementation. Also, it was mentioned that most of the SME owners who are the managers of the business lack the necessary managerial skills and competencies to be able to adequately facilitate the implementation of sustainable practices since most of them started their business due to lack of employment and not necessarily because they have much knowledge or experience on business management.

Aside from the SMEs themselves having the right skills and knowledge to implement sustainable practices being a barrier, some SMEs mentioned that they are for instance not able to be more socially sustainable by having a gender balance among their employees because it is difficult for them to get women with the required skills to employ. O1 and O5 give an example where they have highly dominated male employees in their business and despite their quest to employ more females, the gender-skills gap in their industry prevents them from doing so.

Furthermore, SC11 spoke about how governmental agencies and other private incubators that are established to assist SMEs in their growth and development lack the necessary skills and knowledge in relation to sustainability and hence are unable to adequately train and support SMEs to become more sustainable.

Theme: Infrastructure and Technology

This theme is related to how the non-existence or inadequacy of infrastructure, equipment, and technology prevent SMEs from adopting sustainable practices. It was prevalent under this theme that the lack of adequate infrastructure such as reliable electricity from clean energy sources, water, and waste management in the country makes the implementation of some sustainable practices not feasible (SC2, SC3, SC9). For instance, an SME that has been trained in waste segregation and is willing to segregate all its waste will find it challenging since the waste collection service provider in the country doesn't have in place the necessary infrastructure to separately collect all the segregated waste and so most people are reluctant to segregate if the waste will eventually be mixed (SC14, SC7, SC5). SC3 gives an example where a catering service company has the willingness to recycle their organic waste into compost, but their lack of efficient composting machines has made their progress on that very slow. O5 also mentions how their intention to employ disabled persons in order to ensure inclusion has not been possible since they have not found any suitable and accessible infrastructure for such a group of people.

Also, SMEs in Ghana are said to have limited access to prevailing technologies and information on sustainable practices, preventing them from effectively becoming more sustainable (SC2, SC14, SC7, SC5, SC4, SC3, SC8). Their inaccessibility of such technologies is because the efficient and appropriate technologies are mostly not available in the country, and it cost a fortune for them to import from other countries (SC2). As such, most SMEs resort to cheaper local equipment that has no regard for sustainability principles such as energy efficiency (SC8).

Theme: Financial Aspect.

This theme includes the economic and financial factors related to sustainable practices that prevent SMEs from smoothly and adequately adopting such practices. One factor that runs through the entire interview is how the high cost involved in implementing some sustainable practices is one of the main reasons SMEs are not successful in becoming more sustainable. It is highly acknowledged among the participants that although becoming sustainable might be beneficial in the long run, it mostly comes with an extra cost which then increases the cost of production of businesses and thus affects their profits. Most SMEs do not have the financial resources to adopt practices that come with a high cost and so even though they are willing to implement them, the high cost prevents them from doing so. Many of the interviewed SMEs mentioned how they would want to switch to the use of solar energy but are constrained because the cost is too high (O1, O5, O6). Others also mentioned how they would want the service of consultants that can help them identify their major impact and mitigation strategies, but the high cost involved with such services prevents them from doing so (O2, O6). Again, the high cost involved in getting permits and certifications was mentioned to be one of the reasons limiting SMEs from working towards attaining such certifications.

Another factor related to the financial aspect that prevents SMEs from adopting sustainable practices is their limited access to finance. It was identified that SMEs struggle to access financing to invest in sustainable practices because they are not able to meet the criteria set by most investors. SC3, SC8, and SC7 for instance explained that the laid down criteria and processes established by investors are seen to be stringent and so most SMEs are not found to be eligible. In addition, SC4 explained that the inability of SMEs to position themselves to take advantage of available sources of funding due to their limited competencies is the main reason why SMEs are unable to access necessary funding.

Finally, the high-interest rates in Ghana are noted to be one of the main reasons why SMEs struggle to access loans. On one hand, loans become unattractive to SMEs once they are too high, and on the other hand, financial institutions are reluctant to give out high-rate loans to SMEs because they see the risk of SMEs being unable to pay back (SC4). SC13 mentions how difficult it is for SMEs to find private capital that are affordable with slower payback periods. SC13 continued by saying that the commercial banks and traditional financial institutions in the country have not been supportive enough in making funds accessible to SMEs and that their financial portfolio has been more suitable for large businesses in the extractive industries.

“Green transitions require money to make the necessary investments. Without the right funds, it will be difficult for SMEs to do the necessary changes in their activities”

--SC4

5.2 Enabling Factors and Roles of Stakeholders

This section entails the factors perceived to enable SMEs to overcome the identified barriers and thus be able to smoothly adopt sustainable business practices. Under this theme, the various stakeholders seen as major actors that can play an active role to harness the enabling factors are identified and mentioned with their roles being stated as shown in Table 8-1.

Theme: Informational Aspects

One of the factors perceived to enable SMEs in Ghana to overcome the informational barriers related to their adoption of sustainable practices is the creation of awareness and the education of SMEs on the essence of becoming more sustainable, the various sustainable practices, and the benefits accrue to them. Increasing advocacy on the role SMEs can play in helping Ghana and the world at large to meet its sustainable development goals was mentioned to be one of the things that can help SMEs to become more responsible with their actions. Most participants mentioned that providing SMEs with access to information and resources such as guides, toolkits, and case studies on best sustainable practices will go a long way to help SMEs in broadening their knowledge about sustainability and that can increase their ability to become more sustainable (SC2, SC4, O5, SC1, O6, SC3, SC14, SC5).

Also, it was stated that educating the society which includes consumers and other stakeholders in the value chains of SMEs is also important in helping SMEs to become more sustainable. It was well-established among participants that educating the society (representing consumers) for instance can make them appreciate the essence of sustainability and thus demand sustainable products which in the long run will stimulate SMEs to become more sustainable (SC1, O2, SC5, O3).

Roles relevant stakeholders can play

Under this theme, Stakeholders that are seen as relevant in helping SMEs to overcome this informational barrier include government agencies, the mass media, academia, and research institutions, NGOs, international organizations, SMEs themselves, community leaders, and business associations. These stakeholders are perceived to have the ability to help create the needed awareness and broadening of knowledge on sustainable business practices. For instance, the mass media is seen to have a large influence on people in Ghana and so having advocacy programs via the media can help consumers to start demanding sustainable products. Likewise, community and traditional leaders are noted as influential on their subjects and the affairs of their jurisdiction and so their advocacy is perceived to go a long way to influence consumers and SMEs to act more responsibly in terms of sustainability (SC4, SC6).

And in terms of access to information, SC4 posits that there are currently a lot of information sources coming up in the global space and hence SMEs should try as much as possible to stay abreast with what is happening within their space and ecosystem to know the opportunities available and the relevant actions they can take. Also, SC13 added that NGOs and academia can work towards and make available concrete data and information regarding sustainability for both SMEs and policymakers to have figures and recommendations that can influence their decisions towards sustainable practices.

“Academia can help with stock taking and show figures to help bring visibility to make local governments and politicians understand in real terms the potential and value of the SME sector which can affect their decision making”.

--SC13

Theme: organizational, managerial, and attitudinal

According to most participants, a high level of commitment by the senior managers of SMEs, as well as all other employees, is seen to be one main factor that can enable SMEs to smoothly adopt sustainable practices (SC7, SC5, SC8, SC11, S14, S4, SC10). It was mentioned that the commitment and involvement of senior management in sustainability-related issues will make employees buy into the idea and this can eventually lead to a cultural shift in the organization (O4, SC10, SC10). It was mentioned that other enabling factors such as motivation, incentives, enforcement of regulations, and awareness of the essence of sustainability can increase the commitment level of SME owners and managers.

Also, regularly engaging and sensitizing various stakeholders of the business (e.g., employees, suppliers, customers etc.) on the relevance of adopting such practices is seen as a way that SMEs can easily overcome the barrier of resistance to change (SC10). Again, it was stated that having a good corporate governance system is another factor that can enable them to smoothly adopt sustainable practices (SC10, SC1). SC10 posited that having an organizational structure that clearly assigns sustainability-related responsibilities to various departments and people will make the implementation of sustainable practices much easier.

Additionally, O6 and SC4 stated that SMEs should be proactive in their quest to be sustainable and try to learn from other SMEs that have been successful in their implementation of sustainable practices and also research to identify the existing hubs and organizations available to assist businesses to become more sustainable.

Lastly, planning and establishing sustainability strategies were identified as important factors that can enable SMEs to smoothly become more sustainable. SMEs are recommended to include sustainability in their business's long-term goals and strategies as this will reflect in their action plans and daily decisions (SC10, SC7, SC9, SC14).

Roles relevant stakeholders can play

SMEs themselves undoubtedly are seen as the main relevant stakeholders that can make overcoming of the organizational barrier possible. This is because overcoming this barrier is highly dependent on SMEs' commitment level to the concept of sustainability and their openness to receive the help other stakeholders are willing to provide. Stakeholders such as NGOs, international organizations, financial institutions, governmental agencies etc are seen as having important roles to play that can increase the commitment level of SME managers which can help them to have positive attitude towards sustainability (O2, O5, O4, O6). For instance, O6 mentioned that making the process for attaining environmental permits less stringent by governmental agencies can motivate more SMEs to seek to apply for such permits and certifications. Also, regular monitoring and enforcement of issues related to sustainable practices by regulators can motivate SME managers to also monitor their employees to ensure that the right actions are being taken. Likewise, putting in place award and recognition systems by NGOs, government or international organizations can have an influence on the commitment level of SMEs and can make them more proactive regarding sustainability.

Business support advisors and sustainability consultants can also help SMEs by assisting them in developing attainable strategies with the limited resources accrue SMEs. For instance, the representative from the consulting firm explained that they assist SMEs in coming up with a framework by first understanding where they are in terms of sustainability, their goals and where they want to be, to know the action plans to propose (SC1).

THEME: Governmental

With one of the main regulatory barriers being the non-existence of adequate regulatory frameworks focused on sustainability by SMEs, it was mentioned by most participants that developing adequate regulatory frameworks will be a great enabling factor since that will motivate SMEs to adopt sustainable practices (SC1, SC8, SC9, SC10, SC14, SC5, SC13). It was also mentioned that the government should facilitate and develop voluntary certification schemes that has special benefits for SMEs that choose to be certified (O6, O2). SC2, O5, SC1 added that SMEs and other support organizations should advocate for supportive regulations and policy instruments such as incentives, tax breaks, simplified regulations, and other measures that reduce the burden on SMEs and encourages sustainable practices. It is believed that through such policies and regulations, the government will be creating an enabling environment for the smooth adoption of sustainable practices by SMEs (O2, SC5, SC4).

Furthermore, it was well-established among participants that regulators don't just have to write down policies and regulations but must ensure their implementation and enforcement of them (SC10, SC1, SC5, SC9). Lack of enforcement of regulations was noted to be one of the main problems faced by the country in general and so it was highlighted that for regulations to play a role in making SMEs become more sustainable, they must be enforced properly. Regular monitoring, audits, and inspections are said to be important to ensure compliance with such regulations.

"The policymakers don't just have to write the policies and put them in the shelf, they need to implement them, they need to enforce them."

--SC5

Roles relevant stakeholders can play

Even though regulators are the main stakeholders that have relevant roles to play under this theme, it was well-stated that SMEs and other stakeholders such as business associations and society in general can collaborate to demand and advocate for favorable regulations. Government agency officials are also expected to assist SMEs in duly complying with the regulations by not making the procedures complicated for them or requesting bribes before facilitating a permit process (O2, O5, O6). Also, the government can collaborate with industry associations and other independent organizations to come up with voluntary certification schemes (SC9, O2).

THEME: Market and Business Context

As has already been stated in previous sections, the education of society and in that sense consumers on the need for sustainable practices can lead to high demand for such products which can stimulate SMEs to become more sustainable. O3 believes that the continuous advocacy, marketing, and advertisement of sustainable products and their benefits to people and the planet by the media, SMEs, and other stakeholders is one way to get consumers to demand more sustainable products. SC6 went ahead to state that since the government is one of the biggest spenders in the country, the use of key sustainability metrics in their procurement decisions can play a huge role in making most SMEs become diligent in their implementation of sustainable practices.

Collaboration and partnership between SMEs, government agencies, and other stakeholders such as suppliers were also noted as a way to facilitate the sharing of knowledge and expertise that can lead to the creation of innovative solutions to sustainability challenges. SMEs partnering to form business associations with a focus on sustainability for instance will enhance them to learn from each other and help them leverage resources for the successful implementation of sustainable practices (SC2, SC3). SC6 supports this idea and thus concluded by saying “Collaborating and working together is very important because none of us can do it alone and doing it together can actually help make a bigger impact”.

Roles relevant stakeholders can play

Under this theme, all stakeholders in the SME business ecosystem including SMEs themselves, government agencies, business associations, consumers, suppliers, financial institutions, mass media, etc. have a major role to play to ensure the enabling environment that can allow the smooth adoption of sustainable practices. For instance, financial institutions can motivate SMEs to become more sustainable if they factor environmental and social issues into their loan and credit assessment (SC9). Also, it was mentioned that large firms that have SMEs in their supply chain should support and help them to become more sustainable. This support can be in the form of training, capacity building, information, and data provision, grants etc. (SC13, SC9).

THEME: Training and Skills Development

Ensuring that SMEs have the right competencies to implement sustainable practices, training, and building their capacity have been highly mentioned by participants. The provision of training, workshops, webinars, etc. by various organizations both governmental and non-governmental is noted to be important in helping SMEs develop their internal capacities (O2, SC1, SC2). Developing the skills of SMEs for instance in becoming competent in measuring their impacts and developing mitigation strategies will be helpful in facilitating the smooth adoption of sustainable practices. It was mentioned that before an organization gives funding support to SMEs, it is imperative that they ensure that these businesses have the necessary skills and technical know how to make good use of the funds (SC12).

Since it was noted that some of the governmental agencies themselves lack the adequate skills to support SMEs, it was highlighted that the governmental agencies also need some form of training from international organizations and other NGOs to enable them to duly support SMEs (SC4, SC9, SC10). All the international organizations interviewed for instance explained that their work on developing SMEs is mostly project-based which ends once the project closes and hence, they have found it relevant to build the capacities of governmental agencies whose support is not time bound so that a level of continuity is ensured even after the end of their project.

Embedding sustainable entrepreneurship in the educational system in Ghana was also mentioned as an important factor that can eventually shift the business ecosystem of the country into becoming more sustainable (O1, O5).

Roles relevant stakeholders can play

Training and capacity building of SMEs can be provided by various governmental agencies, NGOs, international developmental organizations, etc. For instance, the environmental protection agency (EPA) can train and build the capacity of SMEs to help them meet their environmental standards and regulations. Training by other stakeholders can be in the form of building their capacity to implement sustainable practices or to become equipped to meet the

requirement of green investors. SC7 for instance cited that they enroll all their beneficiary SMEs into their mini-MBA program which consists of modules on management, leadership, and sustainability courses before giving them the financial support.

THEME: TECHNOLOGICAL ASPECTS

Providing SMEs with access to relevant technologies and infrastructure is noted to be one of the ways to enable them to smoothly adopt sustainable practices (O2, SC2, SC7, SC9). SC7, a representative of a donor funded incubator hub, stated that their organization always ensures that SMEs they support adapt the use of efficient technologies that produce fewer emissions and waste. SC7 continued by revealing that research and technological institutions in the country can be of help to SMEs by helping them come up with innovative and efficient technologies tailored to their operations. Also, the training of local equipment manufacturers on how to embed efficiency and other sustainability principles in their productions will be very helpful.

Furthermore, the government investing in and providing infrastructure such as good waste management systems, clean energy sources as alternative sources of energy, etc. will create an enabling environment for SMEs and thus lead to the smooth adoption of some of these sustainable practices. For instance, about three of the SMEs mentioned they seek to switch to the use of solar energy but do not have the capacity to get individual solar panels, O5 thus suggested that it will be helpful if the government could build solar stations and charge SMEs a usage fee.

Roles relevant stakeholders can play

As already stated, the government can provide an enabling environment that will facilitate the introduction of relevant technology and infrastructure into the country. Subsidizing the duties and taxes on green technologies can motivate SMEs to patronize such technologies. Local equipment manufacturers should also be open minded to learning new and innovative ways of manufacturing equipment that are more efficient and safer for people and environment.

THEME: FINANCIAL

Under this theme, the enabling factors and the roles various stakeholders can play are presented simultaneously without having a different section for the roles since they are closely connected.

To help SMEs overcome the barrier of being financially constraint in their implementation of sustainable practices due to their high cost, the provision of grants by governmental agencies, international organizations as well as other NGOs was predominantly mentioned as an important means (SC7, SC1, SC2, SC8, SC9). Such grants and other forms of financial incentives such as tax breaks and subsidies can enable SMEs to afford the sustainable materials, processes, and technologies that they can by themselves not afford.

Also, enabling SMEs to have access to finance in the form of affordable credit systems with low-interest rates and longer payment periods will be useful in helping SMEs overcome the barrier of being constrained financially. Additionally, investors streamlining their requirements to suit that of SMEs and reducing the complexity of their eligibility criteria will help SMEs to be able to easily access funds. This is accompanied by SMEs also building their capacity and preparing themselves adequately to be found eligible for such investment opportunities.

Lastly, SMEs forming business associations where they can collaborate to pool their funds together in a way to support each other with loans at a relatively lower interest rate is seen as one way to improve their financial accessibility (SC8, SC9, SC14).

Modified stakeholder Categories

From this study, new stakeholder categories were found to have relevant roles to play in enabling SMEs to smoothly adopt sustainable business practices as compared to what was developed in the analytical framework. What was initially found in the literature review were the typical stakeholders of SMEs while what this study found are the stakeholders that are perceived to be helpful to SMEs in becoming more sustainable. This is illustrated in Figure 4-1.



Figure 4-1. Stakeholders found to be relevant from this study

Table 8-1. A table showing the various stakeholders and the key roles they can play

Stakeholder	Roles
SMEs (owners, employees)	<ul style="list-style-type: none"> - Follow trends on sustainability and innovatively adapt to current conditions - Be willing to learn and connect to the right people - Be committed and learn to adapt to changes quickly
Government Agencies eg. EPA, GNCPCC	<ul style="list-style-type: none"> - To educate SMEs on the best sustainable practices - Increasing awareness of sustainability through advocacy and outreach programs - Providing information and resources eg. Toolkits, guides
Mass Media	<ul style="list-style-type: none"> - Educating the masses via radio and TV programs on sustainability - Marketing and advertisement of sustainable products
Business Associations	<ul style="list-style-type: none"> - Advocating for supportive policies and regulations - Foster collaboration among businesses - Providing platforms for SMEs to learn from each other
Non-Governmental Organizations	<ul style="list-style-type: none"> - Technical assistance, - Training and skills development - Financial assistance - Advocacy and awareness
Academia and Research Institutions	<ul style="list-style-type: none"> - Research and provision of data and information - Developing and sharing innovative ideas
Large Companies	<ul style="list-style-type: none"> - Technical or financial Support to SMEs in their value chain
Investors	<ul style="list-style-type: none"> - Reduce the complexities in their eligibility criteria - Provide SMEs with access to finance - Lower interest rate, longer payment period
International organizations	<ul style="list-style-type: none"> - Training and Capacity building - Financial support - Technological support - Policy support
Financial Institutions	<ul style="list-style-type: none"> - Financial support - Flexible repayment policies
Consumers	<ul style="list-style-type: none"> - Demanding and Patronizing Sustainable products
Community leaders	<ul style="list-style-type: none"> - Advocate and create awareness in their community of sustainability - Place a demand on SMEs in their community to be more responsible

6 Discussion

This chapter describes the significance of the findings in this study and critically reflects on it in relation to what is already known from existing literature. Furthermore, the choices made in terms of the research methodology and how it can affect the results as well as the limitations of the study are explored and discussed. Finally, recommendations for future research are made.

This thesis aimed to contribute more knowledge on the barriers SMEs in emerging economies face when adopting sustainable practices, the factors that can enable them to overcome such barriers, and the roles that various stakeholders can play. The key focus of the research has been Ghana through the receiving of insights from some SMEs and other stakeholders in the SME and sustainability ecosystem with an analytical framework that connects stakeholder theory to the concept of barriers and enablers. Thus, the following sections present the author's interpretation of the empirical findings of this study in relation to the findings of previous studies according to the two research questions of the thesis.

6.1 Barriers

In comparing the content in the existing literature on the barriers faced by SMEs to the findings of this thesis, it is realized that the empirical findings corroborate most of the assertions made by previous researchers. For instance, specific results from previous studies ranging from contexts such as America, Europe, Australia, and Asia have shown that the barriers faced by SMEs include lack of organizational capacity, financial constraints, lack of awareness of their negative impact, lack of education and expertise, lack of effective legislations, etc. and these highly corresponds to the barriers found in this study (Alayón et al., 2022; Caldera et al., 2017; Escoto et al., 2022; Journeault et al., 2021; Macchion et al., 2022; Triguero et al., 2014; Yu et al., 2007).

Despite the similarities of the barriers in this study to previous studies, it was realized that the degree to which a particular barrier prevents SMEs from adopting sustainable practices differs from study (context) to study. That is, while financial constraints and lack of resources are the main barriers found in some studies, lack of awareness on the part of SMEs and lack of adequate regulations are seen as the main barriers in other studies.

For instance, Wang et al., (2022) ranked the factors that hinder SMEs in Pakistan and found that limited financial resources and human resource capabilities were the highly ranked barriers while poor access to information about green practices, poor awareness about the benefits of green practices, and lack of innovation were ranked the lowest barriers. Also, Gupta & Barua, (2018) identified in their study that technological and resource-related barriers were ranked first among all barriers from their extensive literature review. Meanwhile, studies such as (Alipour et al., 2020; Dayaratne & Gunawardana, 2015; Hasan, 2016; Johnson & Schaltegger, 2016; Lewis et al., 2015; Tsalis et al., 2013) concluded that the lack of management awareness, lack of awareness of sustainability issues, and the appropriate solutions are the main sustainability barriers in most SMEs.

This thesis has shown that one of the main barriers preventing SMEs in Ghana from adopting sustainable practices is informational barriers in the form of SMEs not being aware of the impact of their business or not having knowledge about sustainable practices, as well as other stakeholders such as consumers not being aware of the essence of demanding for sustainable products. As such, it is worth noting that the extent to which a factor prevents SMEs from smoothly adopting sustainable practices depends on the contextual characteristics of the location of the SMEs and the level at which sustainability is developed within that context (Ahinful et al., 2022). Consequently, Cantú et al., (2021) mention that an identified barrier in an

OECD country might be similar to that of an emerging economy, however, the barrier could become exacerbated in the emerging economy context due to peculiar characteristics such as lack of infrastructure, lack of adequate regulatory framework, etc. (Cantú et al., 2021; Ferronato et al., 2019; Sousa-Zomer et al., 2018; UNDP, 2010). Ahinful et al., (2022) additionally stated that some barriers might be more dominant than others. This is also made evident in the work of Seidel, (2009) where they cited an example that a factor such as resistance to change of organizational culture can predominantly affect SMEs in economies where there are still limited external factors such as legislation, market demand, etc. driving SMEs towards becoming more sustainable.

Furthermore, it is worth noting that the various barriers identified both from this thesis and from previous studies are not entirely independent from each other but are closely linked. That is, there are some linkages among all factors with either one factor leading to the other or causing the impact of the others to increase (Ahinful et al., 2022). It is said that barriers and enablers for SMEs' adoption of sustainable practices rarely exist in isolation and that they are interconnected with other barriers and enablers (C. Alayón et al., 2015; C. L. Alayón et al., 2022). For instance, the lack of awareness on the part of SMEs on the essence of becoming more sustainable will prevent them from being committed to adopting sustainable practices or the lack of environmental awareness by consumer groups will make them hesitant to demand sustainable products, and this will affect SMEs motivation to adopt such practices.

As such, identifying dominant barriers in a particular context can help to determine which factors need urgent attention to enable SMEs to adopt sustainable practices. From this study, it can be realized that the main constraint of the informational barrier goes a long way to affect the organizational, managerial, attitudinal aspects as well as the aspects of regulatory and market, and business contexts. Identifying dominant barriers with high impact on SMEs' adoption of sustainable practices is important and this can enable stakeholders willing to help SMEs adopt such practices to know which factor to tackle first.

6.2 Enablers and Role of Stakeholders

The factors found from the empirical findings in this study as enabling factors that can help SMEs in Ghana overcome the identified barriers entail some of the factors found in previous studies. It was realized that most of these factors are generally like the factors found in the literature that demonstrate ways of ensuring SMEs' general development in economies. For instance, the findings from an OECD report which state that the general development of SMEs requires actions like the implementation of sound policies, education, and training, provision of suitable infrastructure, and accessibility of funds, etc. corresponds to some of the enabling factors found in this study and previous studies on ways SMEs can smoothly adopt sustainable practices (OECD, 2004). Also, the conclusion made by Lukas E. (2005) on how to enable SMEs to flourish which includes effective regulations, access to finance, training, access to required infrastructure and technologies, etc. can equally be found as factors that can enable SMEs to smoothly adopt sustainable business practices.

Although the enabling factors for SMEs' general development are similar to the factors that can enable them to overcome the barriers that prevent them from adopting sustainable practices, the exact ways these factors can be deployed and the stakeholders responsible can differ. For instance, for government regulations to help SMEs smoothly adopt sustainable practices, they must be tailored specifically to sustainability-related policies such as tax reductions on green products as shown in this study and the study by Alipour et al., (2020); Otchere et al., (2021). Also, the training and skills development needed by SMEs to enable them to adopt sustainable practices must be tailored to the specific skills and capacities needed for implementing sustainability principles. For instance, although participants of the study acknowledged the

existence of specific governmental agencies mandated to enhance the growth of SMEs by helping to increase their market size and competitiveness and as such their training and capacity building are focused on such activities, it was established that these agencies would have to add other training focused on social and environmental sustainability to enable SMEs to become more sustainable.

Additionally, while generally exempting SMEs from some regulations or taxes (as compared to large firms) might be seen as a way of helping SMEs grow and develop, the exemption of SMEs from policy instruments (eg. taxes) that has the purpose of forcing businesses to become more sustainable will be seen as a factor that will demotivate SMEs from implementing sustainable practices. As such, it is imperative to know how the factors that can enable their adoption of sustainable practices differ from the ones tailored for their growth and development only, in order to know how to deploy the enablers to achieve a good balance.

In addition, although the enabling factors seem to be similar across previous studies, it is imperative to explore and understand the barriers SMEs in a particular context face when adopting sustainable practices and their contextual characteristics before trying to conclude on the enabling factors. For instance, from this study, it was found that traditional and community leaders can play a significant role in creating awareness among consumers to help them become more sustainability-conscious and thus demand sustainable products from SMEs. This is because Ghana is among the few countries in the world where chieftaincy and traditional leadership still have a high influence on people. Hence these leaders are seen as significant stakeholders of businesses. Rose et al., (2021) in their study on how SMEs can smoothly adopt circular economy (CE) principles in Kenya found that SMEs' collaboration with community leaders can help them gain a wider market size for CE products. These leaders might not have any significant role to play in other contexts where they are less influential and hence understanding contextual characteristics is helpful in knowing enabling factors that work best.

An enabling factor that is prominent throughout this study and previous studies is that managers of SMEs must be committed themselves to drive sustainable initiatives and call for the involvement of their employees and other stakeholders (Ahinful et al., 2022; Bulgacov et al., 2015; Koirala, 2018; Kurvits et al., 2022; Park & Ghauri, 2015; Tian et al., 2021). For example, Adomako, (2020) and Ciulli et al., (2020) argued that the high commitment of top management can promote a culture of sustainability in the organization. Additionally, Liu et al., (2010) concluded that the impact of internal top managers of SMEs is more important as compared to the impact of other stakeholders such as NGOs, industrial associations, media, and the public. From the results of this thesis and works by other authors, it will be difficult to agree with the conclusion given by Liu et al., (2010). This is because the factors that prevent SMEs from adopting sustainable practices are said to be interlinked which implies that the enabling factors also have some linkages. Hence, for SMEs to successfully adopt sustainable practices it will not take only a few stakeholder categories but all stakeholders in the business ecosystem are highly needed for such a transition. Thus, every stakeholder role must be seen as relevant with each playing their role diligently.

Furthermore, collaboration among stakeholders has been found to be a substantial factor that can enable SMEs to overcome the barriers to their adoption of sustainable practices (Cantú et al. (2021). Again, it was identified that multi-stakeholder collaboration is essential, especially in a context that has limited resources (Cantú et al., 2021; Mishra et al., 2019; Rizos et al., 2016). The collaboration of SMEs with research institutions mentioned by participants of this thesis in helping them with the development of sustainability-oriented technologies for instance is also mentioned by Alayón et al., (2022); Triguero et al., (2014) who stated that collaborative networks are essential for the development of cleaner technologies by SMEs. In addition, Cantú et al.,

(2021); Journeault et al., (2021) posited that facilitating sustainability among SMEs can be achieved through collaboration between organizations such as NGOs, universities, Government agencies, etc. to combine complementary capabilities. Consequently, the issue of helping SMEs to become more sustainable should be tackled with a holistic and systems-thinking approach where every stakeholder realizes that their efforts are important for this transition and that their ability to do their part efficiently will ultimately affect positively the ability of others to also play their part.

Moreover, Journeault et al., (2021) identified five different collaborative roles that stakeholders can play which include: trainer, analyst, coordinator, specialist, and financial provider. According to them, stakeholders through these five roles can support SME managers by raising awareness and training, providing support with planning, coordinating the process of adopting sustainability practices, and providing technical and financial support. They conclude that these roles are complementary to each other in helping SMEs overcome the barriers they face and recommend that the key role that governments can play is to facilitate the development of local stakeholder networks capable of performing different but complementary roles in supporting SMEs to successfully adopt sustainable practices. The result from this thesis corroborates the findings of Journeault et al., (2021) as it was found that SMEs due to their lack of skills and expertise needs some form of training and hence various stakeholders can provide their service as trainers to help build the capacity of SMEs. In the same vein, it was found that to tackle the barriers associated with the lack of skills and expertise, and lack of time, experts such as consultants or actors knowledgeable in sustainability principles can serve as analysts, specialists, or coordinators helping SMEs to implement smoothly sustainable practices (Journeault et al., 2021). Finally, it was found that several stakeholders can serve as financial providers helping SMEs overcome the issue of lack of funds for the implementation of sustainable practices.

6.3 Limitations and Reflections on Research Approach

This section reflects on the chosen research design, discusses the limitations of the study, and proposes further research opportunities. The motivation for choosing a qualitative research design as already stated in previous sections was due to the need for more empirical data on the barriers and enablers to the adoption of sustainable business practices in the contexts of emerging economies, particularly Sub-Saharan Africa. As such to gain an in-depth understanding of this phenomenon in a Sub-Saharan context, a multiple case study of different countries in the region would probably have contributed highly to the validity of the study since it would have captured multiple cross-case perspectives and linkages and hence lead to a result more representative of other countries that can benefit from the research (Crowe et al., 2011). A single case study was chosen considering the limited time for this thesis research and the ease of the researcher in collecting data from one country as compared to more than one country. Nevertheless, the results of the single case study used in this study can still be considered valid as it reiterates to an extent result found in previous studies that are in totally different contexts.

It is sometimes argued that results from qualitative research and most especially single case studies are difficult to be generalized (Leung, 2015; Myers, 2000; Yin, 2014). However, the generalizability of qualitative research findings is usually not an expected attribute since qualitative research is more suitable for gaining a deeper understanding of a phenomenon instead of generalizing to a larger population (Leung, 2015). Myers, (2000) asserts that although the generalizability of qualitative research results should not be a primary concern, partial generalizability may be possible for similar populations and or samples. It is also said that to be able to apply the results of such designs to larger populations, the sample, and the population must share characteristics relevant to the research (Kassiani Nikolopoulou, 2022).

Since likewise the other Sub-Saharan countries, the chosen case is an emerging economy, partial generalizability can be obtained from the findings of this thesis.

Regarding theories that could have been used in this thesis, perhaps a theory or framework that concentrates on how the internal firm characteristics and size of SMEs affect their ability to adopt sustainable practices or how resource-poor firms can utilize their resource capabilities to smoothly implement sustainable practices. As such, analyzing the research with frameworks built from theories such as resource-based view, institutional theory, and organizational learning could have given a deeper understanding of how SMEs' characteristics prevent or enable them to adopt sustainable practices. However, the use of such theories would have required a much deeper study into the internal operations of SMEs for information about their internal resources and institutional capacities (Barney, 1991) which would have made it difficult for gaining insights from other external stakeholders given the limited time for the thesis.

Additionally, a limitation of this thesis is in relation to the composition of the stakeholder representatives interviewed. Since policymakers, customers of SMEs, and actors in their supply chain are seen as part of the main external stakeholders of SMEs, it would have been valuable to receive insights from actors in such a category. However, despite the efforts of the researcher to reach such stakeholder groups, their lack of availability for the interview did not make it possible for their perspectives to be gained.

Furthermore, the worldview of both the researcher and the participants might have impacted the results of the study since the collection and interpretation of data can highly be influenced by the participants and researcher due to the constructivist nature of the research. Hence it is possible that a different researcher with different groups of participants in the same context might have different interpretations and meanings to the research questions and thus produce a different result and conclusion. Also, due to the researcher's inability to travel to the country of focus, the data collection was restricted to only online interviews whereas the physical presence of the researcher could have widened the data collection method of the research to probably observation or focus group discussion which could have brought out more insights among different participants.

Despite all these limitations, this thesis can be said to be legitimate since the research problem of SMEs not being able to adopt sustainable practices smoothly is a valid one and a clear research gap was identified in the context of emerging economies as well as the failure of previous studies to distinctly match the barriers to the enabling factors and the roles of various stakeholders to harness the enablers. Moreover, participants in the interviews openly told the researcher about how relevant the topic is and how curious and interested they are in the final outcome.

6.4 Recommendations for Future Research

This research has begun to fill a gap in the existing literature on how SMEs in emerging economies can smoothly adopt sustainable business practices. Considering the limitations of this study and the new insights gained by the researcher after conducting the study, it would be good to give recommendations for future studies.

As suggested in the previous section, an in-depth analysis of the internal barriers and enablers of SMEs will be a good scope for future studies. That is, future studies can use theories with a lens that takes a deeper look into the internal capabilities of SMEs to identify the internal factors that they can leverage to enable them smoothly to adopt sustainable practices. Likewise, other studies can have a deeper analysis of how specific stakeholders like policymakers, financial institutions, international development organizations, or NGOs can play their roles effectively to enable SMEs to smoothly become more sustainable. Also, it was realized from the study that some barriers can be industry-specific and so future studies can focus on specific industries to identify the industry-related barriers, enablers, and relevant stakeholders. Finally, this study

included both SMEs with sustainable business models and conventional SMEs and so future studies can focus on either type of SME since their barriers and enablers might slightly differ.

Finally, since this study is limited to one emerging economy which can affect the extent to which the result can be generalized, future studies could consider focusing on multiple countries in an emerging economy context.

7 Conclusion

This thesis aimed to contribute to existing knowledge on how SMEs can successfully adopt sustainable business practices. In doing so, the barriers that SMEs face when adopting sustainable business practices have been explored with the factors that can enable them to overcome such barriers being identified as well as the various stakeholders and the roles, they can play to enable SMEs to overcome the barriers. With many existing studies on barriers and enablers to the adoption of sustainable practices by SMEs being on OECD countries, and fewer studies on emerging economies especially those in Sub-Saharan Africa, this thesis focused on Ghana, a West African country with SMEs as the main backbone of their economic growth and development.

In addressing this aim and operationalizing the study, a literature review was conducted followed by a qualitative empirical data collection from SMEs and representatives from various stakeholder categories in the country. These were then analyzed using qualitative content analysis for generating codes based on the themes developed from the analytical framework. Thus, the following research questions were answered in this thesis:

RQ1: What are the key barriers to SMEs' adoption of sustainable business practices in emerging economies?

RQ2: What are the factors that can enable SMEs to overcome the barriers and what roles can relevant stakeholders (internal and external) play?

The findings in relation to RQ1 show that the barriers preventing SMEs in Ghana from adopting sustainable business practices include: the lack of awareness of SMEs' impact, benefits of sustainable practices and how to implement them, lack of commitment on the part of SME owners, and managers, limited time and human resource devoted to sustainability issues, lack of adequate regulatory frameworks in support of sustainability, lack of enforcement of existing policies, lack of demand for sustainable products, lack of support from actors in SME value chain, lack of skills and expertise by SMEs and other governmental agencies mandated to help, lack of required infrastructure and technology, and lack of funds to support the implementation of sustainable practices. These barriers have been categorized into seven themes according to the categorization done by Alayón et al., (2022) and Gupta & Barua, (2018): 1. Informational aspects 2. Organizational, managerial, and attitudinal 3. Governmental 4. Market and business context 5. Training and skills development 6. Infrastructure and technological aspects 7. Financial aspect.

The findings for RQ2 shows that the factors that can enable SMEs in Ghana to overcome the barriers preventing them from adopting sustainable practices includes: creating the awareness and advocacy on the role SMEs can play in helping the country and the world at large in attaining their sustainable development goals, making SMEs aware of the essence and benefits of being more sustainable and thus making them more committed, educating the masses (consumers) on sustainability and enticing them to demand for sustainable products, SMEs embracing the concept of corporate governance into their organizational structure to facilitate the implementation of sustainable practices, planning and strategizing of sustainability goals, adequate implementation and enforcement of favorable sustainability policies, increased demand from consumers and other value chain actors for sustainability by SMEs, training and capacity building of SMEs and other stakeholders, provision of suitable infrastructure and technologies, provision of grants and other sources of funding, increasing SMEs accessibility for funding through low interest rates and longer payment periods, investors and financial institutions making the criteria for accessing funds less stringent and tailored to SMEs capabilities, as well as facilitating the collaboration and partnership between SMEs and other

relevant stakeholders such as governmental agencies, NGOs, international developmental organizations, financial institutions etc. Similarly, these enabling factors were categorized into seven themes based on the work of Alayón et al., (2022) and Gupta & Barua, (2018).

In answering the second aspect of RQ2 which is the roles relevant stakeholders can play to help SMEs overcome the barriers, different categories of stakeholder groups were identified ranging from internal stakeholders that includes SME owners, and employees, external stakeholders which include Governmental agencies, Consumers, investors, financial institutions, international developmental organizations, Mass media, Suppliers and Large companies in the value chain, industry associations, NGOs, Consultants and sustainability experts, Academia and research institutions, traditional leaders. The roles these stakeholders can play also ranges from creating awareness, training, and building capacities, to providing financial and technical support, monitoring, and ensuring the enforcement of regulations, providing advisory services, developing sustainability strategies and goals, etc.

7.1 Practical Implications and Recommendations

The aim of this study was to generate relevant knowledge for SMEs in Ghana on how they can smoothly adopt sustainable practices into their business and to make explicit the roles that various stakeholders can play to help them. In the subsequent paragraphs, some recommendations are given to these audiences based on the findings of the thesis. Although the focus of the thesis has been limited to SMEs in Ghana, it is possible that the recommendations could be relevant to audiences outside the scope.

The first targeted audience to benefit from this thesis are SMEs with the aim of adopting sustainable practices. The identified barriers in this study will enable SMEs to know the factors that can prevent them from adopting these practices and the factors that can enable them to overcome these barriers as well as the stakeholders they can seek help from. As such, it is recommended that SMEs acknowledge the essence of becoming more sustainable and realize that they have a major role to play by being very committed to this agenda and staying up to date with sustainability trends and requirements. They should be aware that becoming sustainable will gradually become the need of the hour, so the earlier they start being highly committed to it, the better it will be for their business.

Also, SMEs should understand that most of the factors that will enable them to overcome these barriers lie in their external environment and hence they should be eager to step out of their comfort zone and seek the help and collaboration of the identified stakeholders that can help them overcome these barriers. They should also see the importance of forming a collaboration between themselves and creating associations to be able to have one voice that can enable them to push for policies and actions that can favor them in their quest to become more sustainable. Also, SMEs should embrace sharing knowledge and other resources among themselves on sustainability-related issues as this will help them learn from each other tremendously. Additionally, SMEs should proactively reach out to academic and research institutions to seek students studying sustainability-related courses that can have internship programs in their organizations. Such services will help them have access to knowledgeable persons at a very low or no cost.

Furthermore, SMEs should make time to attend webinars, seminars, and workshops that are centered on sustainability-related topics as this will increase their knowledge on the topic and can also be a platform for networking with relevant actors and organizations. Finally, SMEs that are just starting to implement sustainable practices can first start and target the low-hanging fruit which is easier and less costly to implement before gradually targeting more costly or challenging ones.

The next audiences that this thesis is targeted at are governments and governmental agencies. The government should acknowledge how relevant SMEs are to the attainment of their sustainable development goals and as such include SMEs in their targeted action plans for achieving these goals. Policymakers should develop effective sustainability-related policies and be intentional about ensuring that these policies are well enforced. Policies ranging from command and control to market-based policies will provide an enabling environment in the country that can propel SMEs to smoothly adopt sustainable practices.

Governmental agencies mandated to support SMEs in their growth and development (like the Ghana Enterprise Agency) should also be equipped and trained to support SMEs on sustainability-related issues. The government can make proper use of the local municipal offices in various municipalities by training personnel there to be able to assist SMEs in their locality to become more sustainable and have regular inspections to ensure that their business operations are adhering to the regulations. Also, checks and balances with regular monitoring and evaluation should be in place among the various governmental agencies to ensure that no corruption is occurring in relation to their activities with SMEs' compliance with regulations. Corruptive actions will make SMEs not be on the same level playing field and this can demotivate some SMEs. Agencies like the EPA can simplify the procedures and subsidize the cost of their permit and licensing applications tailored for SMEs to make it more attractive for them to opt for such licensing.

Additionally, the government can partner with other independent bodies to introduce various certifications for sustainable products. Such certifications associated with subsidies on certified products can help differentiate sustainable products on the market and this can motivate many SMEs to operate sustainably in order to be certified. Governmental agencies can partner with various other stakeholders to assist SMEs with the help they need to overcome their external barriers and provide a platform where all stakeholders can come together to discuss and learn from each other how best they can enable SMEs to adopt sustainable practices. Lastly, the government can give a mandate to public media houses to create awareness of sustainability to enable the masses to become more aware and to enhance responsible production and consumption.

Finally, various other stakeholders including sustainability consultants and experts, NGOs, international development organizations, financial institutions, etc., through this study can gain explicit knowledge on how they can enable SMEs to successfully adopt sustainable business practices. Sustainability experts can come up with a general guideline for SMEs that are entirely new to the concept of sustainability to give them an overview of what they can start with and how that can be done. Also, as it has been established from this study that the various barriers and enabling factors are highly interlinked, these stakeholders must be aware that collaborating with each other can be very beneficial to these organizations far better than when they work in silos since no actor can solve all problems of SMEs.

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Appendix A: Initial Correspondence with Interviewees

Dear (XX)

I hope this email finds you well. My name is Patricia Agyare, an MSC student in environmental management and policy at Lund University, Sweden.

I am currently working on my thesis and I am researching the barriers that SMEs in Ghana face when adopting sustainable business practices, the factors that can enable them to overcome them, and the roles various stakeholders can play.

Seeing your profile, I believe you can be of help in providing insights for the research. Please let me know if the topic interests you and if you are willing and available for an online interview sometime this month that could last between 30-45 minutes (I can send an interview guide prior to the meeting)

I look forward to hearing from you.

Thank you and have a good rest of the day

Best regards

Patricia Agyare

Appendix B: Interview Guide for SME Representatives

INTERVIEW GUIDE (Category A)

You are invited to consider participating in a study that involves research on the adoption of sustainable business practices by SMEs in Ghana. The aim and purpose of this research is to understand the barriers that SMEs face when adopting sustainable business practices (Environmental, social, economic), the factors that can enable them to overcome the barriers as well as the roles that various stakeholders (internal/external) can play to help them overcome the barriers.

Sustainable business practices here will be described as the practices and actions of businesses in incorporating the principles of sustainability into the operations, activities, decisions, and strategies of the business to enhance economic, environmental, and social improvement. It can also be referred to as **green practices**

Participants (Category A: SMEs representatives)

- Can you briefly tell me about your organization? Eg. What do you do? How long has your business been running? **How many employees**
- Can you briefly tell me about your role?

Main questions

1. Can you tell me about some of the sustainable business practices you have adopted? (Economic, environmental, social)
2. What do you think made it possible for you to successfully adopt them?
3. What challenges have you faced when adopting them? What helped you to address such challenges?
4. Are there any practices you have tried to adopt but failed? What were the challenges or reasons why it failed? What do you think could have made you successfully adopt it?
5. Are there any other practices you seek to adopt but foresee challenges? What do you think can enable you to be able to adopt them? What support do you think you will need? Or who do you think can help you in this regard
6. Who are the stakeholders of your business? And which of them helped you in adopting the practices you already have and how were they of help?
7. Which stakeholders do you think can help you adopt the practices you currently seek to adopt and how can they intervene? (Both internal/external).
8. What are some of the roles you think other stakeholders can play to help you smoothly adopt these practices?
9. What are some of the challenges faced internally? i.e Things within your organization that prevents you from adopting the practices. And what roles do you think the internal stakeholders (employees, managers, owners) can play to help you?
10. What are some of the external factors (eg. Laws, customer perception, supplier assistance etc) that you think make your adoption of such practices more difficult or challenging? and how do you think you can overcome such challenges?

11. What is the organizational structure of your organization? And what is the decision-making process of your business? How does this support or affect your adoption of such practices?

Conclusion

12. Is there anything else you think will be relevant for me to know?
13. Is there anyone you think will be good for me to talk to as well for my project?

Appendix C: Interview Guide for other Stakeholders

INTERVIEW GUIDE (Category B)

You are invited to consider participating in a study that involves research on the adoption of sustainable business practices by SMEs in Ghana. The aim and purpose of this research are to understand the barriers that SMEs face when adopting sustainable business practices (Environmental, social, economic), the factors that can enable them to overcome the barriers as well as the roles that various stakeholders (internal/external) can play to help them overcome the barriers.

Sustainable business practices here will be described as the practices and actions of businesses in incorporating the principles of sustainability into the operations, activities, decisions, and strategies of the business to enhance economic, environmental, and social improvement. It can also be referred to as **green practices**

Participants (Category B; other stakeholders)

Introduction

- Can you please tell me about yourself, your organization, and your role?

Questions

1. How is your organization involved with the affairs of SMEs in general?
2. And are you involved with SMEs in terms of facilitating sustainable development (**environmental, social, economic**)? Can you tell me how?
3. Do you know some of the sustainable business practices (environmental, social, economic) that are being adopted by SMEs? Can you give examples?
4. Do you know some of the challenges (**internal/external**) that SMEs in Ghana face when adopting such practices? Can you please tell me about it?
5. Can you also tell me in your opinion, the factors that can help them overcome these challenges?
6. Do you know the various actors or organizations that can help them to overcome such challenges? In what way?
7. What are some of the roles you think your organization can play (or is playing) to help them overcome the challenges?
8. What general roles do you think your office can play to help promote sustainable business practices among SMEs?
9. Do you know of other actors or organizations that you think can also help these SMEs to smoothly adopt these practices? What are some of the roles you think these other organizations can play?
10. Is your organization interacting or collaborating with any of these actors or relevant parties to help SMEs smoothly adopt such practices? Please tell me How?
11. How do you think external factors like governmental legislation, awareness among the public, expectations from consumers, etc affect SMEs' ability to adopt these practices?

- In your opinion what do you think governments or governmental agencies can do to help these smes adopt such practices
 - Role of society
 - Role of SMEs themselves
12. Is there any other person you think will be relevant for me to talk to as well to gain more insights?

Appendix D: List of Interview Participants

Code for In-text reference	Stakeholder Category	Name of organization	No. of participants in meeting
O1	SME	Crown Technologies	1
O2	SME	EcoPeriod	1
O3	SME	FairAfric	1
O4	SME	KOA	1
O5	SME	Yom Yom	1
O6	SME	Waterproof	1
SC7	Green Business Incubator	Ghana Climate Innovation Center	1
SC1	Private Consultant	HSL Africa	1
SC2	Government Agency	Ghana Environmental Protection Agency (EPA)	1
SC3	NGO	Footprints Africa	1
SC4	International organization	GIZ	2
SC5	International Organization	GIZ	1
SC6	NGO	Recycle Up	1

SC8	Impact Investor	Wangara Ventures	1
SC9	International NGO	Solidaridad Africa	1
SC10	Corporate Layers/Consultants	Sustineri Attorneys	2
SC11	Government Agency	Ghana National Cleaner Production Center (GNCPC)	1
SC12	International Organization	UNDP	1
SC13	Sustainability Consultant	Sustainable Development Planning LLC	1
SC14	International NGO	Solidaridad	1