

Out of sight, out of mind: effects of management attention on strategic SDG integration in Dutch SMEs

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Sustainable and Responsible Management:
A decade of Integrating Knowledge and Creating Societal Impact through Innovation and Entrepreneurship

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Title: Out of sight, out of mind: effects of management attention on strategic SDG integration in Dutch SMEs

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ABSTRACT

The SDGs provide an important framework for businesses to address sustainable development and grand challenges (Kolk, Kourula and Pisani, 2017; Montiel et al, 2021) and SMEs, as major contributors to economic and entrepreneurial activity, are key actors in achieving national SDG targets (Sonntag et al, 2022). This study addresses the gap in the literature on SMEs and SDG action and draws on the attention-based view that emphasizes bounded managerial cognition processes and attention patterns that affect firm behavior and attention to issues and opportunities (Joseph and Wilson, 2018; Ocasio, 1997, 2011; Sullivan, 2010). Focusing specifically on attentional structure and coherence, we argue that structural mechanisms facilitate SDG integration in organizational strategy and that the relationship is influenced by attentional coherence, the degree to which attentional perspective of managers (top-down) and attentional engagement of employees (bottom-up) is aligned. Using data from the 2022 Dutch SDG Barometer (van den Berg et al, 2023), we empirically test hypotheses on a sample of 172 Dutch SMEs. The findings show a positive and significant effect on SDG strategic integration from communication and collaborative mechanisms that involve external stakeholders. However, our findings indicate that attentional coherence is not significant in influencing this relationship. We discuss the implications of our findings for academics, policymakers and practitioners.

Contributes to SDGs:

SDG 9, SDG 12, SDG 13



KEYWORDS

attention-based view, sustainability strategy, UN sustainable development goals (SDGs), attention structures, SMEs, attentional coherence

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