

# SUSTAINABLE DEVELOPMENT STRATEGIES OF SMALL AND MEDIUM-SIZED ENTERPRISES IN PORTUGAL AND POLAND

<https://doi.org/10.33141/po.2016.03.09>

Przegląd Organizacji, Nr 3 (914), 2016, ss. 63-70  
[www.przegladorganizacji.pl](http://www.przegladorganizacji.pl)

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## Introduction

Nowadays, the importance of entrepreneurship and entrepreneurs in economic and social development is emphasized both in literature and business practice. This growing role of entrepreneurship and entrepreneurs is reflected in activating various sectors of society and new civic initiatives being carried out, which contribute to the growth of the gross domestic product (GDP), creation of new jobs and innovation, which in turn markedly contributes to the growth of well-being of society as a whole (Piecuch, 2010, p. 55; Rocha, 2004, pp. 363–400). In this context, the special role is played by small and medium-sized enterprises (SMEs). This results first and foremost from the number and share of small and medium-sized enterprises in the structure of business entities. Moreover, SMEs demonstrate a great flexibility and efficiency in market operations than big corporations (Targalski, Francik, 2009, p. 24). It is also argued that in some

aspects SMEs surpass big corporations. As compared to big companies, SMEs show in particular the following strengths (Strużycki, 2002, pp. 20–21):

- capability of responding to market needs swiftly, especially to the needs of local markets, and thus SMEs can more effectively take advantage of emerging market opportunities;
- enterprise management methods, i.e., simpler and less bureaucratic management structures;
- usually SMEs develop more efficient internal information exchange systems designed to ensure better adaptability to change and variations in external expectations and requirements;
- due to the capacity to mobilize resources and hire necessary workforce in a swift and effective manner, SMEs can easily establish cooperation links with other organizations;

- SMEs have access to financial resources allocated specifically to support the development of the SME sector and local economies.

These characteristics of small and medium-sized enterprises are important not only for the development of national economy and society as a whole, but first and foremost are crucial to the development and economic growth of local communities. Some authors even argue that to a large extent regional and local development results from the development of entrepreneurship and the growth of SME sector (Mrva, Stachová, 2014; Pike et al., 2007).

Institutional development, restructuring of economic activity, technological development and innovation, mobility and migrations of people, development of human capital, development of services, improvement in the quality of life and the natural environment, as well as the preservation and enrichment of cultural identity are claimed to be the major components of regional development (Bojar, Stachowicz, 2011, pp. 174–182; Klasik, 2002 pp. 9–15). Other factors such as the market knowledge and experience, academic ground and internationalization are also presented as the key elements of local development (Kisman, Tasar, 2014).

Although the significance of the SME sector for the economy and society both in the global and local aspect is backed up by many studies, it is also very important that small and medium sized entrepreneurs are aware of their role in developmental processes, especially those occurring in their surrounding environments. This awareness may translate to various initiatives undertaken locally. This is because there is a close connection between the development of enterprises and development of regions, cities and local communities.

Numerous studies on the relationship between regional development and entrepreneurship highlight the feedback loop pattern, i.e., on the one hand developing and growing firms impact the development and growth of particular areas; on the other hand, the near and remote environments create various conditions which affect the development and growth of business entities (Łuczka, Przepióra, 2012, pp. 138–155; Chądzyński, 2011, p. 143).

We would like to stress that an active attitude of entrepreneurs towards their involvement in local and regional development should take account of various aspects of sustainable development. The concept of sustainable development, understood as the need to maintain a balance between economic development and growth, the quality of life of societies and the preservation of the environment, can be implemented through various activities of “sustainable entrepreneurs”. In literature a “sustainable entrepreneur” is defined as an entrepreneur capable to undertake responsible, enterprising activities aimed at reaching a proper balance between economic goals, and ecological and social considerations (Chądzyński, 2011, p. 176; Żelazna-Blicharz, Bojar, 2011, p. 134).

## Research assumptions and research methodology

The purpose of this study that was carried out in 2013/2014 in the manufacturing and construction sectors of Lublin (Poland) and *Tâmega e Sousa* (Portugal) was to establish how entrepreneurs perceive their role in local and regional development. For that purpose, the following working hypotheses have been put forward:

H<sub>1</sub>: Entrepreneurs operating in selected sectors of regional economy recognize their significant role in the social and economic development of the region and local communities.

H<sub>2</sub>: Entrepreneurs show a positive attitude towards sustainable development.

H<sub>3</sub>: Among the three areas of sustainable development of the region, the economic aspect is dominant for entrepreneurs.

After having obtained the first results a new hypothesis was formulated:

H<sub>4</sub>: Portuguese and Polish firms present different behaviours in terms of sustainability strategies.

The study used a specially designed questionnaire which initial, substantive questions concerned a respondent's general opinion on the role of firms in local development. The next sections of the questionnaire included detailed questions devised to assess the following three dimensions of activities carried out by respondents, i.e., economic, social and environmental. The responses used five-point Likert's scale. The format of the questionnaire allows taking into consideration selected features of surveyed firms, such as the size, seat, business area, and business duration.

The firms covered by the study operated in the manufacturing and building sectors in two regions, i.e., Lublin voivodeship in Poland and in *Tâmega e Sousa* in Portugal. These two regions were selected due to their characteristics and existing similarities, as well as their importance to the social and economic development of respective countries.

The study was focused on a valid sample. In order to find the minimum sample size it is necessary to define (Saunders et al., 2003, pp. 466–467):

- Confidence level;
- Error margin;
- Proportion of answers obtained in a particular section.

A pilot study with 35 observations in Poland and 33 in Portugal was also developed in order to analyse the proportion of answers that occur regarding the level of sustainability. From this initial sample it is possible to draw some inferences as to the final sample, using the following formula:

$$n = p\% * q\% * (z/e\%) \quad (1)$$

where:  $n$  – minimum sample size required;

$p\%$  – proportion belonging to the specified category;

$q\%$  – proportion not belonging to the specified category;

$z$  –  $z$  value corresponding to the level of confidence required;

$e$  – margin of error required.

In order to calculate the sustainability levels, the three dimensions of sustainable development were first considered, as it can be seen in Table 1.

Table 1. Number of questions associated with each strategy

Test area	Economic Development	Social Development	Environmental Development
Number of questions	4 questions	5 questions	3 questions

Source: own study

Each dimension was evaluated according to the identified questions. Each question was answered on a Likert-scale (1 to 5). For each dimension, the results of questions were summed up within that dimension and the average results were calculated.

In order to get the sustainability results, average results for the three dimensions were calculated. The output was organized into 5 categories that describe the approach: very weak; weak; moderate; good; very Good.

According to the results of the pilot study, the minimum result was a moderate approach for Lublin region. In order to calculate the minimum sample size it is necessary to have a yes or no approach. In other words, it is necessary to find a percentage for firms that take a sustainable versus non-sustainable behaviour. In order to do the sample size calculations it was assumed good and very good corresponded to a positive approach, and weak and moderate to a negative one.

The obtained results are presented in Table 2.

Table 2. Sustainability results of the pilot study

	Poland			Portugal		
	Frequency	%	Total, %	Frequency	%	Total, %
Weak				1	3	12.1
Moderate	4	11.4	11.4	3	9.1	
Good	23	65.7	88.6	19	57.6	87.9
Very Good	8	22.9		10	30.3	
Total	35	-	-	33	-	-

Source: own study

Table 3. Sustainability results according to dimension

		Poland			
		Economic Development	Social Development	Environmental Development	Sustainable Development
N	Valid	311	311	311	311
	Missing	0	0	0	0
Mean		4.08	3.47	3.61	3.72
		Portugal			
N	Valid	283	274	282	274
	Missing	0	9	1	9
Mean		3.71	3.58	3.17	3.50

Source: own study

Table 4. Sustainability results of the pilot study

	Poland			Portugal		
	Frequency	%	Total %	Frequency	%	Total %
Weak	-	-	8.7	8	2.8	16.2
Moderate	27	8.7		38	13.4	
Good	196	63.0	91.3	177	62.5	80.5
Very Good	88	28.3		51	18.0	
Total	311	-	-	274	-	-
Missing	-	-	-	9	-	-

Source: own study

The lowest interval, closer to 50%-50%, was obtained in the Portuguese region; therefore, this result was chosen to help calculate the minimum sample size; and, since Polish results presented a higher interval sample validity was guaranteed. In terms of sample size results, those figures led to the following result:

$$n = 87.9\% * 12.1\% * (1,95/5\%)^2 = 163.44 \quad (2)$$

Therefore, in order to obtain a valid sample it would be necessary to gather 164 answers. In both regions, the minimum was accomplished: 283 and 311 cases in Portugal and Poland, respectively.

### The analysis of research findings

The questionnaire on sustainable strategies was organized into three areas, corresponding to the three main of sustainable development. The first question was a general approach to the role of firms on local development: „Firms play an important role on local development”. On a possible classification from 1 to 5, the average answers presented a value of 4.21 for Poland and 4.24 for Portugal, which can be construed as interviewees, most of whom have managerial responsibilities, acknowledging firms’ important role as agents of local development. However, results are slightly different when one looks at the role of small firms whose importance was expressed on an average result of 3.88 in Poland and 3.83 in Portugal. It means that small firm managers understand that their larger competitors have more responsibility on local development.

After these brief considerations on the initial results this paper presents some results on sustainability strategies.

The questions were analysed in groups of variables, following the latent variable model (Hill, Hill, 2002). To analyse each dimension, a different number of questions was used, as presented in Table 1. The economic dimension was measured through the questions referring to whether:

- Firms play a crucial role in local development;
- Small firms are those who contribute the most for the development of a region;
- Firm profits must be reinvested in firm businesses/assets;
- Long-run success is more important than short-run performance.

Even acknowledging the important role of firms on local development, interviewees did not think this is true of small firms; in fact, the average result for the second question referring to the economic dimension was lower in both countries. Considering the answers to questions 3 and 5 (below), the average results were 4.07 for reinvestment of firms’ profit and 3.43 for reinvestment of the region’s profit in Poland, whereas in Portugal the results were 3.7 and 3.43, respectively. These results also show that firm factors present higher values than regional ones. This might indicate the existence of a perfectly justifiable concern with the economic dimension.

The analysis of the economic dimension produced an average result of 4.08 out of 5 in Poland and 3.71 in

Portugal. Although the result is higher in the region of Lublin (Poland), it is clear the importance of the economic perspective for SMEs.

The social dimension was analysed through questions referring to whether:

- Profits must be reinvested in the region;
- Firms’ employees must be recruited in the region;
- Firms have mechanisms to prevent child labour (even in outsourced services);
- Firms must support society (through sponsorship of social and cultural actions) on a regular basis;
- Firms promote employees’ lifelong learning.

Analysing the questions as one variable, it is possible to obtain results about the social dimension, which corresponds to 3.47 in Poland and 3.58 in Portugal. As expected, firms are defining their strategies especially according to the economic dimension.

The environmental dimension was analysed through questions referring to whether:

- Firms are aware of and try to reduce environmental impacts;
- Firms believe that if only few firms break environmental rules, consequences are not significant (reversed analysis);
- Firms are investing in the use of clean energies.

The average result was 3.61 in Poland and 3.17 in Portugal. In Poland, the green dimension seems to be more important than the social one, whereas in Portugal the environmental perspective assume the lowest value among the three perspectives.

In a previous study carried out in Portugal in 2008 (Duarte, Diniz, 2014, pp. 91–101), in a region that included some of the *concelhos* that are now the subject of this analysis, it is quite interesting to note that findings were not concurrent with these ones. At the time, the environmental perspective was considered the most important unlike the economic dimension which seemed to be less relevant. Even when one looks into different regions, these results are significant and may open up new research highlights, namely whether the financial crisis that affected Europe influenced firms perspectives on sustainability strategies.

Taking into consideration all dimensions of sustainable development, the average result for sustainability presents a global result of 3.72 in Poland and 3.50 in Portugal (Table 3), which means that on average, firms present a positive, proactive attitude towards sustainability.

As to individual results and forming classes, where the lowest means a weak approach to sustainable development and the highest a strong one, it was possible to verify that most firms (91.3% in Poland and 80.5% in Portugal) present a proactive attitude to sustainable development.

Despite the larger amplitude in the Portuguese final results (12.1% – 87.9% in the pilot study, and 16.2% – 80.5%), calculation of the minimum sample size suggests 200 questionnaires. Since in both countries the sample size was above the minimum required, statistical validity of the sample was guaranteed.

Table 5. Result tests for equality of means

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
SD_Econ	Equal variances assumed	7.876	.005	-6.666	592	.000	-.36532	.05480	-.47295	-.25768
	Equal variances not assumed			-6.596	538.589	.000	-.36532	.05538	-.47411	-.25652
SD_Social	Equal variances assumed	9.621	.002	2.055	583	.040	.11268	.05484	-.00498	-.22038
	Equal variances not assumed			2.028	524.845	.043	.11268	.05557	-.00352	-.22185
SD_Environ	Equal variances assumed	11.646	.001	-7.134	591	.000	-.44061	.06177	-.56192	-.31930
	Equal variances not assumed			-7.066	545.078	.000	-.44061	.06236	-.56310	-.31812
Sust_Dev	Equal variances assumed	20.497	.000	-4.941	583	.000	-.22022	.04457	-.30775	-.13269
	Equal variances not assumed			-4.852	499.552	.000	-.22022	.04539	-.30939	-.13105

Source: own study

The research findings clearly indicate that entrepreneurs operating in the manufacturing and construction sectors (in the regions of Lublin in Poland and *Tâmega e Sousa* in Portugal) recognize that their business activities play an important role on local and regional development. Their activities lead to the sustainable development of the areas where they carry out their business. What is important, however, is that entrepreneurs' activities focus mainly on economic development; therefore, they recognize their role in economic development and to a lesser degree perceive other aspects of their activity. This can be explained by a supposition that entrepreneurs attach importance first and foremost to tangible benefits that may result from their activity for their own enterprises, employees and a wider environment they operate in.

Moreover, in our view, the other element which could materially have affected the findings is the fact that child labour is banned, and one of the questions in our survey specifically involved the exploitation of child labour. However, this question was kept so that firms' control (internal and external) over their workers could be identified. Moreover, in both regions, the use of renewables in the power generation industry is still very poor and could to some degree flaw the research findings. The results show that Polish firms are slightly more prone to use of clean energies. However, despite these constraints, results on the environmental perspective were positive.

Taking into consideration the results on sustainability strategies, it was decided to search for stronger relations between sustainable development and other variables.

In order to analyse a relation (variable association) between variables, some cross tabulations were performed based on the following hypothesis:

H<sub>0</sub>: The variables are independent (there is no variable association) vs.

H<sub>1</sub>: The variables are dependent (there is an association)

As stated in the literature, in order to analyse these hypothesis one must run a  $\chi^2$  test. The decision will be taken according to the p value obtained with the  $\chi^2$  test.

The first variable dependence test was related to sustainability and firms' age. In a first attempt, it was verified that the p-value for the  $\chi^2$  for Portugal was lower than 0.05, which means that it is possible to reject H<sub>0</sub> (variable independence) for Portuguese firms. Looking into the results, it was possible to conclude that more recent firms (up to 20 years) are more likely to adopt sustainability strategies than long established ones (older than 20 years).

As regards Polish firms, in the first attempt, the statistical assumptions were not verified. In order to evaluate this (in)dependence in Polish firms it was decided to reduce the classes of sustainability, placing firms into 3 classes of sustainability: Weak (weak and very weak); Moderate; Good (good and very good). After a new test had been run, the statistical assumptions were verified,

although the p-value for the  $\chi^2$  test was 0.617. This value does not allow the independence hypothesis to be rejected.

When the same analysis was applied to activity sectors, the statistical assumptions were not verified in Portugal, despite both p-values being above 0.05, which led to  $H_0$  not being rejected.

Comparison of sustainability to firm's classes showed that the statistical assumptions were not verified in the Portuguese case, although the p-value for the  $\chi^2$  test was 0.035 lower than 0.05 for Poland. This result allows  $H_0$  to be rejected. According to these results, larger firms have a higher tendency to adopt sustainability strategies and the same happens in Portugal, although here results are not so clear, and the  $\chi^2$  test does not allow a statistical valid conclusion.

As a final test, it the variables (in)dependence on sustainability and countries were compared. The statistical assumptions were not verified, but the table results and p-values under 0.05 raised some questions about there being different approaches to sustainability according to the region/country where firms are located. In order to evaluate the existence (or not) of those differences, we proceeded to compare some results on sustainability strategies by comparing both countries' (groups') means on sustainable development related variables (table 3), based on the following hypothesis:

$H_0$ : Means are equal for both countries:  $\mu_{\text{Portugal}} = \mu_{\text{Poland}}$  vs

$H_1$ : Means are different for both countries:  $\mu_{\text{Portugal}} \neq \mu_{\text{Poland}}$

As described in the literature, in order to compare means from two independent samples it is possible to use the *t-test*. By performing those tests on SPSS, results are as follows (Table 5):

First, it is necessary to analyze the Levene's Test significance level. This test analyses the equality of variances:

$H_0$ :  $\sigma^2_{\text{Portuguese variables}} = \sigma^2_{\text{Polish variables}}$  vs

$H_1$ :  $\sigma^2_{\text{Portuguese variables}} \neq \sigma^2_{\text{Polish variables}}$

The significant level is lower than 0.05 for all variables except for the economic perspective. It means that  $H_0$  is rejected for all variables except the economic perspective. In this case, the equality of variances will be assumed just for the first variable. According to the *t-distribution* critical values, the acceptance (AR) and rejection (RR) regions are:

$$RR = (-\infty; -1,96) \cup (1,96; +\infty)$$

$$AR = (-1,96; 1,96)$$

The *t-test* values for all variables (bold in the tables) is within the rejection region which leads to  $H_0$  being rejected for all variables, thus assuming the means are different for all variables in Portugal and in Poland.

This along with the average results (Table 1) allow one to conclude that Portuguese firms from *Tâmega e Sousa* have better results than Polish firms from Lublin in terms of the social perspective. On the other hand, Polish firms present better results on the economic and environmental perspective, as well as on sustainable development strategies.

## Conclusions

In short, research findings show that:

$H_1$ : *Entrepreneurs operating in selected sectors of regional economy recognize their significant role in the social and economic development of the region and of local communities.*

Indeed, notwithstanding the fact that entrepreneurs attach importance to SMEs' role in local development, they still believe larger firms play the major role in this context.

$H_2$ : *Entrepreneurs demonstrate a positive attitude towards sustainable development.*

According to the results, 91.3% of Polish firms and 80.5% of Portuguese ones present a proactive behaviour regarding sustainability strategies.

$H_3$ : *Among the three areas of sustainable development of the region, the economic aspect is dominant for entrepreneurs.*

Generally, it can be stated that since the activities of entrepreneurs focus on the economic aspects, they tend to perceive their role and importance for local communities through the economic prism. Also interesting to note is the importance given to the green dimension by Polish firms, that was classified as the second most important in firms' strategies. In Portugal, the social dimension comes in second, after the economic dimension.

$H_4$ : *Portuguese and Polish firms present different behaviours in terms of sustainability strategies.*

As stated in the previously, the economic dimension showed the best results in both countries. However, they are statistically different, which means that Polish firms adopt more strategies promoting firms' economic development than Portuguese ones. After the economic dimension, Portuguese firms are paying more attention to the social perspective, while in Poland the environment is the main issue. As regards both dimensions, differences between countries could be found. Those differences mean that, in fact, while Portuguese firms are adopting more social strategies, Polish ones are more concerned with the environment.

Besides the results on sustainable development dimensions, other tests were performed and some conclusions can be drawn. By testing the relation between a sustainable approach and some other variables, it was found that:

- In Portugal, more recent firms (up to 20 years) are more prone to adopt sustainability strategies. In Poland, a relation (variable dependence) between age and sustainability could not be found. However, this should not come as a surprise. It is quite obvious that in the initial stage, when SMEs enter the market and strive to survive, owners are more focused on economic issues, trying to retain a market share and make profit. This affects the way entrepreneurs perceive their role in their environments. Along with the quantitative and qualitative development of the enterprise, when its position on the market and financial standing becomes more stable, entrepreneurs start to see other opportunities to influencing the environment they operate in, which makes them more willing to undertake activities and expand into other fields.
- As regards firm size, larger firms in Poland present a higher tendency to adopt sustainable strategies. In Portugal,

this tendency was also verified but it was not validated by a statistical test. A possible justification is the fact that, as firms grow they tend to adopt sustainable strategies. A larger firm might have social and environmental concerns that smaller ones are not likely to share.

- No valid conclusions were obtained in the relation between sustainability and activity sectors.

In general, it was possible to conclude that firms operating in the industrial and construction sectors may present some differences depending on the country where they are operating. The same study is also being conducted in other European Countries so that the analysis may be broadened. Although the results from both countries may allow for different conclusions to be drawn, some are identical like for instance the fact that both in Portugal and Poland the main focus of management is the economic perspective; but will this also be valid for other countries? Adapting sustainability strategies seems to depend on firm age and size, but it may also be interesting to explore this dependence not only in the context of general sustainable development, but also of different dimensions. Are long established firms really being sustainable or are they just adopting more economic strategies? One way or another, firms' development will promote growth, and create employment and new businesses. Hopefully, it will also lead to adopting a socially responsible strategy. However, it might be interesting to analyse the type of strategies that are being adopted by firms considered to be more sustainable.

As a final remark, it is possible to conclude that both in Poland and in Portugal firms present a positive behaviour to sustainable development.

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## Endnote

- <sup>1)</sup> This work is supported by: European Structural and Investment Funds in the FEDER component, through the Operational Competitiveness and Internationalization Programme (COMPETE 2020) [Project No. 006971 (UID/SOC/04011)]; and national funds, through the FCT – Portuguese Foundation for Science and Technology under the project UID/SOC/04011/2013.

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## **Strategie zrównoważonego rozwoju małych i średnich przedsiębiorstw w Portugalii i Polsce**

### **Streszczenie**

W niniejszym artykule zostały omówione trzy perspektywy zrównoważonego rozwoju z punktu widzenia małych i średnich przedsiębiorstw, działających w przemyśle i budownictwie. Badania przeprowadzono w Portugalii (w regionie Tâmega e Sousa) oraz w Polsce (w województwie lubelskim). Próba badawcza składała się z 311 polskich i 283 portugalskich przedsiębiorstw. Wyniki przeprowadzonych badań wykazały, że istnieje związek pomiędzy zrównoważonym rozwojem a wiekiem przedsiębiorstwa oraz zrównoważonym rozwojem a wielkością firmy. Star-

sze i większe firmy wykazują tendencję do przyjmowania większej liczby zrównoważonych strategii. Badania pokazały, że w obu krajach perspektywa ekonomiczna miała najistotniejsze znaczenie. W Portugalii perspektywa społeczna znalazła się na drugim miejscu, podczas gdy w Polsce drugą perspektywą co do ważności była perspektywa środowiskowa. Wyniki badań pokazują również, że dla wszystkich zmiennych istnieją statystycznie istotne różnice pomiędzy firmami portugalskimi i polskimi, co oznacza, że firmy przyjmują różne strategie, jeśli chodzi o perspektywę ekonomiczną, społeczną czy też środowiskową.

### **Słowa kluczowe**

MSP, strategia, zrównoważony rozwój