

# Knowledge, Attitude and Compliance with Sustainability Practices among Managers of Small and Medium-Sized Enterprises in Muscat, Oman 2024-2025

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## Abstract

The primary objective of this research was to determine the relationship between the level of knowledge, attitude, and level of compliance with sustainability practices among managers of SMEs in Muscat, Oman. The study aimed to explore the relationships among these variables. A sample of 96 respondents was computed using the Raosoft calculator from the total 27,400 SMEs registered by the end of July 2022 in the Muscat Governorate. The actual selection of respondents was carried out using a simple random sampling technique. Employing a descriptive-correlational methodology, data were collected through survey questionnaires, which provided insights into the status of the variables under investigation. Statistical analyses were conducted to determine the reliability and validity of the findings. The findings revealed that the managers of SMEs in the City of Muscat displayed an exceptional level of knowledge regarding sustainability practices, with an average weighted mean of 3.52. They also maintained a highly positive attitude toward implementing these practices in their businesses, with an average weighted mean of 3.46. Furthermore, these managers obtained an average weighted mean of 3.43, consistently demonstrating strong compliance with sustainability practices, indicating a high level of adherence in their operations. Moreover, the findings revealed strong correlations among the key variables in the study. A Pearson  $r$  value of .852 indicated a very high correlation between the level of knowledge and the respondents' attitude toward sustainability practices, with a probability value of .000, confirming a significant relationship. Similarly, a Pearson  $r$  value of .800 showed a strong correlation between knowledge and compliance with sustainability practices, also with a significant probability value of .000. Additionally, the relationship between attitude and compliance was found to be highly correlated, with a Pearson  $r$  value of .870 and a significant probability value of .000. These results highlighted the significant relationships among knowledge, attitude, and compliance in sustainability practices.

**Keywords:** Knowledge, Attitude, Compliance, Sustainability Practices, Managers

**Introduction**

The notion of sustainability was first introduced in the World Commission on Environment and Development (WCED) report "Our Common Future". The idea was stated to mean "meeting the needs of the present without compromising the ability of future generations to achieve relevant demands". In this setting, the prevalence of sustainable development was critical, as was the need for a multidisciplinary approach to handle enhancement challenges and secure the well-being of the current and future global population. The development phenomenon also emphasized the importance of a long-term view, recognizing the interconnectedness of social, economic, and environmental factors (Lioeng Min, et al., 2023).

Sustainable business practices are becoming fundamental to strategic business management in the 21st century. Sustainability was originally thought to be a specialty issue, but it now covers a wide range of activities to reduce environmental damage, advance social fairness, and guarantee financial sustainability. Businesses in a variety of sectors are progressively using sustainable methods like cutting carbon emissions, procuring materials morally, making sure implementing ethical labor standards and taking part in CSR (corporate social responsibility) programs. This change is fueled by an increasing understanding of the moral necessity of sustainable behaviors and advantageous for sustained business success. (Iyelolu, 2024)

Knowledge about sustainability is the key to economic development. This awareness helps productive businesses operate on renewable energy sources while also finding methods to use other natural resources more effectively. Because knowledge belongs to humans, it is acceptable to claim that human capital is essential. A consistent set of steps in the knowledge management process (knowledge strategy, knowledge identification, knowledge acquisition, knowledge development, knowledge sharing, knowledge storage, knowledge use, and knowledge assessment) is critical to sustaining knowledge. Sustainable knowledge is therefore inextricably linked to the knowledge management idea, which is based on achieving the needs of a learning organization culture (LCO) in terms of organizational integration and functionality (Bencsik, 2022). Knowledge is acquired, shared, and applied in order to gain and sustain a competitive advantage and improve customer satisfaction. Knowledge management is seen as a new development concept aiming at increasing adherence to economic, environmental, and social sustainability principles. Knowledge support and assist organizations in maintaining and changing operational sustainability, as well as achieving a competitive advantage, which results in shareholder and customer trust. In today's business world, it is recognized as an essential component and aspect in the creation and development of new services and products, as well as the efficient handling and management of operational processes. As a result, firms attempt to implement creative and effective knowledge management strategies in order to achieve long-term objectives (Weina & Yanling, 2022).

Attitude has been proven to be a basic driver of a person's behavior since it governs how they will respond to sustainable practices, which influences their pro-environmental behavior in acting in ways that benefit the environment. Understanding attitudes is crucial for making a successful transition to sustainability. The attitude could influence certain subjective norms, which translate into behavioral patterns (Owojori, et. Al., 2022). The value

of attitude towards nature cannot be created in an authoritarian manner. People's attitudes toward nature change in combination with personality development, sociocultural changes, and community transformation. An individual's attitudes can consist of the following components: ecological worldview, negative implications for valued things, and perceived ability to mitigate the threat (Shutaleva, et. Al., 2021)

Compliance is essential for manufacturing SMEs that prioritize environmental sustainability. SME's that follow environmental standards are more likely to have a good impact on the environment, benefiting current generations while not limiting future generations' demands. However, world bodies such as the World Meteorological Organization (WMO) declared 2015 as a year in human history when the atmospheric carbon dioxide levels reached 400 parts per million that is why owner, and managers of SMEs have the option between actions that affect the environment and those that benefit it through sustainable practices. SMEs can promote environmental sustainability through regulations, legitimacy, and deterrent. It helps individuals understand government regulations and conservation actions to ensure regulatory compliance and environmental sustainability. (Sendawula, et. Al., 2021)

Many studies had been conducted on sustainability practices, particularly in large corporations. However, no study had yet been conducted that specifically focused on the managers of small and medium-sized enterprises (SMEs) in the City of Muscat, Oman, regarding their knowledge, attitude, and compliance with sustainability practices.

The purpose of this study was to contribute to the existing literature by exploring how knowledge, attitude, and compliance affected the sustainability practices of SMEs. This focus was deemed essential, as the SME sector played a significant role in Oman's economic and employment growth. The number of SMEs had been increasing year after year, contributing to the country's rising GDP. Recognizing this, the government of Oman had taken serious actions to support and strengthen the SME sector to stimulate economic development.

## **Methods**

This study used descriptive-correlational research design in collecting, analyzing, and interpreting data about the knowledge, attitude, and compliance with sustainability practices among managers of selected SMEs in the City of Muscat, Oman. According to Copeland (2022), the aim of descriptive research is to describe a phenomenon and its characteristics. This method is perceived to be the most appropriate design for this study since this aims to provide statistic pictures of the sustainability practices of the SMEs in Muscat, Oman as well as establish the relationship between the knowledge, attitude, and compliance to sustainability practices of the selected managers among SMEs in Muscat, Oman. According to McBurney and White (2009), research studies that seek to characterize variables and evaluate the strength of correlations between them employ the descriptive correlational design.

The primary sources of data for this research were the selected managers who are currently employed to the small and medium enterprises in Muscat, Oman. Only the empirical data generated from them were statistically treated and analyzed in this study. The population of the study consisted of 27400 total SMEs registered by the end of July 2022 in Muscat Governorate. A sample of 96 respondents was computed using the Raosoft calculator

with a confidence level of 95% and a margin of error of 10%. The actual selection of the respondents was selected through the simple random sampling technique.

The researcher utilized a survey questionnaire as the primary instrument in gathering sources for the current study. The survey questionnaire was divided into three parts that provided a useful and organized collection of relevant data. (1) the level of knowledge on sustainability practices of the selected small and medium sized enterprises, (2) the attitude towards sustainability practices of the selected small and medium sized enterprises and (3) the level of compliance with sustainability practices of the selected small and medium sized enterprises in Muscat, Oman.

The researcher consulted a panel of experts in research as well as her adviser, to evaluate the content and appropriateness of the items. Subsequently, the questionnaire underwent face validation from the panel, which included a researcher, statistician, and specialist in the field. The feedback and recommendations provided by the panel were integrated into the questionnaire draft. The researcher initially subjected the developed questionnaire to a reliability assessment using Cronbach's Alpha to comprehensively validate the formulated indicators. Prior to administering the questionnaire to the full sample population of 96, it was pilot tested with a sample comprising approximately 10% to 15% of the sample population. This pilot testing aimed to identify potential issues related to clarity, wording, or format. The participants in the pilot test were distinct from the main sample population to ensure that any identified issues could be addressed before data collection from the target population.

## Result and Discussion

Table 1

*Level of Knowledge on Sustainability Practices of the Selected Managers of SMEs in the City of Muscat*

Indicator	Weighted Mean	Verbal Interpretation	Rank
1. I am familiar with practices that help reduce the environmental impact of business operations (e.g., energy efficiency, waste management).	3.58	Very High	3
2. I understand the importance of using renewable energy sources in reducing a business's carbon footprint.	3.41	Very High	10
3. I know how to implement strategies to reduce water usage and manage waste in an environmentally sustainable way.	3.62	Very High	1
4. I am aware of the importance of sustainable sourcing of materials to ensure environmental protection.	3.54	Very High	4
5. I understand how businesses can achieve long-term profitability while implementing sustainable practices.	3.52	Very High	5.5
6. I am familiar with the economic benefits of reducing operational costs through resource efficiency (e.g., energy savings, waste reduction).	3.48	Very High	7

7. I know how businesses can invest in sustainable technologies that contribute to both profitability and environmental protection.	3.46	Very High	8
8. I understand the significance of providing fair wages and safe working conditions for employees as part of a sustainable business model.	3.60	Very High	2
9. I am aware of the social benefits of community engagement and supporting local businesses as part of a sustainable strategy.	3.45	Very High	9
10. I know the importance of maintaining ethical business practices, such as transparency, anti-corruption measures, and corporate responsibility.	3.52	Very High	5.5
<b>Overall Weighted Mean</b>	<b>3.52</b>	<b>Very High</b>	

As shown in Table 1, presents the level of knowledge on sustainability practices. In summary, the average weighted mean of 3.52 revealed a very high level of knowledge on sustainability practices of the selected managers of SMEs in the City of Muscat. This means that the managers possessed the necessary expertise and knowledge to effectively implement strategies that not only reduce water consumption but also manage waste in a manner that prioritizes environmental sustainability.

The findings of the study support Ampartzaki et al. (2021), wherein they noted that in 2005, the United Nations highlighted the importance of education for sustainability, initiating a shift in perspective to focus educators on a transformative objective. The primary aim of education was to influence individuals' understanding of a sustainable future, this only shows that the high level of knowledge of the managers in Muscat, Oman was derived from the United Nations goal which is to educate and emphasize the importance of education for sustainability.

Table 2

*Attitude towards Sustainability Practices of the Selected Managers of SMEs in the City of Muscat*

Indicator	Weighted Mean	Verbal Interpretation	Rank
1. I believe that businesses should prioritize reducing their environmental impact, even if it requires significant investment.	3.38	Very Positive	9
2. I feel that adopting renewable energy sources is essential for the long-term sustainability of businesses.	3.53	Very Positive	2
3. I think businesses should focus on minimizing waste through recycling and efficient resource use to protect the environment.	3.65	Very Positive	1
4. I believe that implementing sustainable practices can lead to long-term profitability and business success.	3.48	Very Positive	5.5
5. I think businesses should invest in sustainable technologies even if the immediate financial return is not high.	3.26	Very Positive	10

6. I believe that reducing operational costs through resource efficiency is an important part of a sustainable business strategy.	3.42	Very Positive	7
7. I think businesses should prioritize social issues, such as fair wages and employee well-being, in addition to profitability.	3.48	Very Positive	5.5
8. I believe that businesses should engage in community development and support local initiatives as part of their sustainability efforts.	3.51	Very Positive	3
9. I think businesses should operate transparently and ethically, even if it might impact short-term profits.	3.40	Very Positive	8
10. I believe that businesses should take responsibility for their actions and be accountable to all stakeholders, including the environment and society.	3.49	Very Positive	4
<b>Overall Weighted Mean</b>	<b>3.46</b>	<b>Very Positive</b>	

As shown in Table 2, the respondents' attitude towards sustainability practices of the selected managers of SMEs in the City of Muscat. To sum up the overall weighted mean of 3.46, verbally interpreted as "Very Positive". This means that the managers of SMES knew that businesses should focus on minimizing waste through recycling and efficient resource use to protect the environment.

The findings of the study support Tourky et al. (2020) since they highlighted that economic importance of ethical attitude is undeniable, according to recent research sustainability is now viewed as a strategic element that can create new competitive dynamics and helps enterprises to position themselves in a long-term sustainability. Additionally, Espindola et al. (2020), while big international corporations have begun to implement sustainability management, small and medium-sized businesses are often less involved. This is especially true in emerging economies where small and medium-sized enterprises (SMEs) may lack managerial and financial resources as well as time and expertise. To effectively assist them in making the shift to sustainability, it is critical to consider their traits and circumstances. Additionally, it has been suggested that innovative methods and integrated approaches are necessary to foster sustainable attitudes (Kaur & Kaur, 2022).



Table 3

*Level of Compliance with Sustainability Practices of the Selected Managers of SMEs in the City of Muscat*

Indicator	Weighted Mean	Verbal Interpretation	Rank
1. Our organization consistently implements practices to reduce its environmental impact, such as energy conservation and waste management.	3.41	Very High	5
2. Our organization regularly adopts renewable energy sources to reduce reliance on non-renewable resources.	3.31	Very High	10
3. The organization has systems in place to monitor and minimize its water usage and waste generation.	3.36	Very High	8
4. Our organization follows strategies that ensure financial stability while maintaining sustainable practices.	3.40	Very High	6.5
5. The organization integrates cost-effective sustainable practices, such as resource efficiency, into its business operations.	3.35	Very High	9
6. Investments in sustainable technologies are regularly prioritized to ensure long-term financial and environmental benefits.	3.40	Very High	6.5
7. The organization consistently provides fair wages, good working conditions, and benefits to its employees.	3.58	Very High	1.5
8. Our organization actively participates in community development initiatives and supports local projects or charities.	3.42	Very High	4
9. Our organization follows ethical business practices and ensures transparency in all financial and operational activities.	3.58	Very High	1.5
10. The organization ensures compliance with environmental and social regulations and policies, and regularly conducts audits to assess compliance.	3.53	Very High	3
<b>Overall Weighted Mean</b>	<b>3.43</b>	<b>Very High</b>	

As shown in Table 3, the respondents' level of compliance with sustainability practices. To sum up, the overall weighted mean of 3.43, verbally interpreted as "Very High". This means that the managers of an organization have consistently provided fair wages, good working conditions, and benefits to its employees and follows ethical business practices and ensures transparency in all financial and operational activities, and the managers of SMEs in Muscat, Oman are adopting sustainable practices primarily not just to enhance their image and brand identity but also to abide by the rules and regulations that the government has in place. By doing so, they position themselves more effectively as sustainability standards continue to evolve and strengthen over time.

The findings support the study of Sendawula et al. (2021) about Stakeholder theory that practices for environmental sustainability and regulatory compliance, which guarantees

that companies abide by the laws, values, and directives set forth by the government to support local preservation.

Table 4

*Relationship between Level of Knowledge and Attitude towards Sustainability Practices of the Selected Managers of SMEs in the City of Muscat*

	Pearson r value	p-value	Interpretation
Level of Knowledge and Attitude towards Sustainability Practices of the Selected Managers of SMEs in the City of Muscat	r=0.852** High correlation p=0.000	0.000	Significant
**Significant @ 0.01			

As shown in Table 4, the findings revealed that there was a significant relationship between the level of knowledge and the attitude towards sustainability practices of the selected managers of SMEs in the City of Muscat. A Pearson  $r$  value of .852 was obtained, indicating a high correlation. Meanwhile, the obtained  $p$  value was .000, which was less than the set level of significance at .01. This suggests that there was sufficient statistical evidence to reject the null hypothesis, thus confirming a significant relationship.

This implies that a higher level of knowledge among the selected SME managers in the City of Muscat was likely to lead to a more positive attitude toward sustainability practices. The relationship between knowledge and attitude toward sustainability practices played a crucial role in shaping the behaviors and actions of individuals, organizations, and even nations in the context of environmental conservation. As knowledge about sustainability increased, countries and communities tended to implement measures that prevented irreversible environmental damage.

As noted by Al-Nuaimi and Al-Ghamdi (2022), many developing countries still face challenges due to the lack of adequate knowledge about the importance of conserving and protecting environmental resources. This gap in understanding often leads to insufficient sustainable practices, further exacerbating environmental issues.

In summary, the relationship between knowledge and attitude was interdependent. The more knowledge individuals and nations acquired about sustainability, the more likely they were to develop positive attitudes toward sustainable practices. This, in turn, influenced individual behaviors and the broader economic landscape, where ethical and sustainability-driven attitudes emerged as key factors in consumer spending and business success.

Table 5

*Relationship between Level of Knowledge and Level of Compliance with Sustainability Practices of the Selected Managers of SMEs in the City of Muscat*

	Pearson r value	p-value	Interpretation
Level of Knowledge and Level of Compliance with Sustainability Practices of the Selected Managers of SMEs in the City of Muscat	r=0.800** High correlation p=0.000	0.000	Significant
**Significant @ 0.01			



As shown in Table 5, the relationship between the level of knowledge and the level of compliance with sustainability practices of the selected managers of SMEs in the City of Muscat showed a high correlation, with a Pearson  $r$  value of 0.800. This indicated a strong, positive relationship between the level of knowledge about sustainability and the level of compliance with sustainability practices among the managers. In other words, the higher the level of knowledge, the higher the level of compliance observed among the selected SME managers in Muscat.

Meanwhile, the obtained  $p$ -value of 0.000, which was lower than the significance level of 0.01, indicated that the correlation was statistically significant. This meant that the observed relationship was highly unlikely to have occurred by chance, suggesting that the finding was reliable. The significant positive correlation implied that improving the knowledge of managers about sustainability could lead to better compliance with sustainability practices.

The knowledge of the environmental, economic, and sociological dimensions of sustainability, as well as understanding the consequences of consumption patterns, plays a crucial role in shaping preferences and guiding purchasing decisions, as highlighted by Yongsheng and Ilan (2020). This informed decision-making process, whether undertaken by individuals or organizations, requires an awareness of the benefits and implications of choosing more sustainable products and adopting sustainable production methods. In this context, businesses have a unique opportunity to leverage legal compliance as a stepping stone toward environmental sustainability, as discussed by Armila and Rako (2024). By integrating environmental goals into their operations, businesses can not only comply with legal requirements but also actively contribute to sustainability by reducing their carbon footprint, minimizing waste, and enhancing their corporate reputation. Whether through the adoption of renewable energy initiatives or eco-friendly practices, legal compliance can act as a catalyst for businesses to drive positive environmental change.

In summary, this finding provided valuable insights for policymakers, business owners, and sustainability advocates in Muscat and beyond, as it suggested that educational initiatives or knowledge-sharing programs about sustainability had the potential to effectively promote the adoption of sustainable practices among SMEs.

Table 6

*Relationship between Attitude and Level of Compliance with Sustainability Practices of the Selected Managers of SMEs in the City of Muscat*

	Pearson $r$ value	$p$ -value	Interpretation
Attitude and Level of Compliance with Sustainability Practices of the Selected Managers of SMEs in the City of Muscat	$r=0.870^{**}$ High correlation $p=0.000$	0.000	Significant
<b>**Significant @ 0.01</b>			

As shown in Table 6, the relationship between the attitude of managers and their level of compliance with sustainability practices in SMEs in the City of Muscat, as indicated by the Pearson correlation, showed a strong positive correlation with a coefficient of  $r = 0.870$ . This suggested that managers who held more positive attitudes toward sustainability were more likely to comply with sustainability practices.

Furthermore, the  $p$ -value of 0.000, which was significantly lower than the significance level of 0.01, indicated that the correlation was statistically significant. This meant that the observed relationship between attitude and compliance was unlikely to have occurred by chance. The result demonstrated a meaningful association between how managers viewed sustainability and the extent to which they adhered to sustainable practices.

The idea of compliance can be directly connected to the role of values, priorities, and attitudes, as discussed by Bask et al. (2020). When examining a person's or an organization's values, we can understand the underlying motivations that drive attitudes toward sustainable development. Values play a crucial role in shaping attitudes, particularly in situations where new attitudes toward sustainability are required.

In summary, companies' sustainability attitudes—shaped by their values, size, and position in the supply chain—play a crucial role in reporting environmental impacts and committing to long-term sustainability. These attitudes not only influence how businesses comply with environmental standards but also drive their actions toward fulfilling the global sustainability agenda, such as the 2030 SDGs.

Table 7

*Action Plan to Sustain Knowledge, Attitude, and Compliance with Sustainability Practices*

Activity	Objectives	Time Frame	Persons Involved	Expected Outcomes	Budget Allocation	Success Indicators
Knowledge on Sustainability Practices						
Organize regular sustainability workshops, seminars, and webinars for SME managers, focusing on environmental, economic, and social aspects of sustainability.	Raise awareness about the importance of sustainability and its long-term benefits for SMEs in Muscat.	Every 6 Months	1. Newly hired SME managers	Learn about sustainability practices in relation to energy, future mobility , water, and environment to incorporate in day-to-day operations	500 OMR	at least a 98% increase in sustainability index rank
Partner with sustainability experts and environmental organizations to provide hands-on training on how to implement sustainable practices.			2. Ministry of Finance			
Develop customized content specific to Muscat's local environmental challenges and industry practices.			3. Ministry of Energy and Minerals			
			4. Policy and Advocacy Advisor			

2. Attitude towards Sustainability Practices						
Promote Corporate Social Responsibility (CSR):	Foster a positive attitude towards sustainability by emphasizing its business, environmental, and social benefits	Annual - Month of December	1. SMEs Managers in Muscat	Help SMEs incorporate CSR programs that align with sustainability practices. Encouraging community involvement in environmental projects can improve public image and boost the company's commitment to social responsibility	2500 OMR	at least 98% increase in positive feedbacks from yearly assesment with sustainability policies
			2. Business Owners			
Help SMEs incorporate CSR programs that align with sustainability practices. Encouraging community involvement in environmental projects can improve public image and boost the company's commitment to social responsibility.			3. Sustainability and Circular Economy Committee			
Incentive Programs for Sustainable Pract			4. Ministry of Finance			
Reward managers and employees who propose or implement innovative sustainability initiatives in their operations. This can include recognition programs or financial rewards based on achieved sustainability goals.			5. Sponsors			
3. Compliance with Sustainability Practices						
Government and Regulatory Collaboration:	Ensure that managers are aware of and comply with local sustainability regulations and industry standards.	Annual - During Oman Sustainability Week (May 11-15, 2025)	1. Ministry of Finance	Build partnerships between SMEs and environmental consulting firms or industry groups that specialize in sustainability. These partnerships can help SMEs navigate complex compliance requirements and develop actionable sustainability strategies	300 OMR	at least a 98% enhanced with in compliance index rank with sustainability pursuit of the managers among SMEs
Collaborate with the Oman Ministry of Environment and other regulatory bodies to ensure that SMEs are informed of existing environmental policies and regulations.			2. SMEs Manager			
Regularly distribute updated information regarding national sustainability goals, such as the Oman Vision 2040, and guide SMEs on how they can align with these goals.			3. Sustainability and Circular Economy Committee			
			4. Ministry of Energy and Minerals			

To sustain knowledge, attitude, and compliance with sustainability practices among managers of SMEs in Muscat, Oman, an action plan can be designed with the following strategic steps. The aim is to empower managers with the knowledge and tools to implement sustainable practices while creating a culture that values sustainability across their operations. An action plan was proposed to define specific goals and outcomes to sustain knowledge, attitude and compliance with sustainability practices. In this case, it would outline steps to improve sustainability practices in SMEs based on the study findings. The action plan provides a structured approach to implementing the results of the research. It will be necessary in organizing tasks, assigning responsibilities, and setting timelines for various activities. This ensures that every action needed to apply the research findings is carried out in an efficient and timely manner.

### Conclusion and Recommendation

The study concluded that managers of SMEs in the City of Muscat possess a very high level of knowledge, a very positive attitude, and strong compliance with sustainability practices. It was found that increased knowledge among these managers correlates with a

more positive attitude and greater adherence to sustainable practices. Additionally, a positive attitude further enhances compliance, promoting long-term commitment to sustainability. These findings highlight the importance of implementing a proposed action plan to further support and strengthen sustainability practices among SME managers in Muscat.

Based on the findings and conclusions of the study, several recommendations were proposed to enhance sustainability practices among SMEs in the City of Muscat. It is suggested that SME owners organize regular workshops, training sessions, and provide updated resources to help managers stay informed on sustainability trends and best practices. Leveraging the managers' already positive attitudes, management should promote the sharing of sustainability success stories to inspire broader adoption. Embedding sustainability into organizational culture and business strategies is crucial, and managers should lead by example to ensure long-term compliance. Efforts should also be made by both owners and the government to further improve managers' knowledge and attitudes, potentially through practical tools like a Sustainability Toolkit. Additionally, assessments such as surveys or interviews can help evaluate the current state of knowledge and compliance. Establishing platforms like forums, seminars, and conferences can foster knowledge exchange and collaboration across the SME sector. Finally, future research should consider expanding the study by including more predictor variables, exploring innovation types, and conducting sector-specific and longitudinal analyses to better understand the factors influencing business sustainability and potential closures.

This study aimed to expand the existing body of research by examining how knowledge, attitudes, and compliance influenced the sustainability practices of Small and Medium-sized Enterprises (SMEs). The contribution of this study lies in its insight into the key factors that drive sustainability practices among SMEs in Muscat. It underscores the critical roles that knowledge, attitude, and compliance play in shaping the adoption and commitment to sustainable practices within this sector. By identifying a strong correlation between increased knowledge, positive attitude, and better compliance, the study contributes valuable evidence that can guide policymakers and business leaders in fostering sustainability within SMEs.

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