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## **IMPORTANCE OF SUSTAINABLE DEVELOPMENT CULTURE IN THE PRACTICE OF SUSTAINABLE DEVELOPMENT IN MALAGASY PMEs**

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### **ABSTRACT**

At present, successful companies are those which, compared to their competitors, are concerned with aspects of sustainable development. Indeed, the practice of sustainable development is more or less used by PMEs to distinguish themselves and preserve their image. But the question is how do PMEs integrate themselves into the practice of sustainable development? Sustainable development could be considered as a new project for society, a new stage in the organisation of human activities, which requires cultural factors to be taken into account, because taking sustainable development into account is first and foremost a matter of culture before becoming an economic concern.

Based on the hypothesis that the culture of sustainable development holds an important place in the integration of companies in the practice of sustainable development, the objective of this study is to analyse qualitatively, through the results of interviews with twenty Malagasy PMEs, the importance of the culture of sustainable development in the practice of sustainable development.

**KEYWORDS:** SME, environment, strategy, culture, sustainable development.

## INTRODUCTION

The era of globalisation, which follows that of development, imposes the Western model on underdeveloped countries like Madagascar. It is true that the Western economic model has enabled continuous growth for more than a century. Technological progress (increased productivity) and the globalisation of trade and commerce (globalisation of markets, growing interdependence of economies, increased trade and financial flows, etc.) have favoured this economic growth.

However, this economic growth is often accompanied by production and consumption behaviours whose consequences are fraught with risks and inequalities: pollution, depletion of natural resources, greenhouse gas emissions leading to global warming with disastrous consequences, desertification, and disappearance of animal, plant species, social exclusion and job insecurity.

From the 1970s onwards, the world gradually became aware that economic growth does not necessarily lead to social progress and may even endanger the natural balance of the planet. It was emphasised that development strategies had to be found that would harmonise social objectives with ecological prudence and find economically viable solutions to this problem. The concept of sustainable development was therefore formulated at the level of companies. At the same time, in the case of Madagascar, it was considered that there is a close link between the environment and poverty, presented as a factor of degradation of the natural environment and irrational use of resources<sup>1</sup>. But the question is, how do companies fit into the practice of sustainable development?

The International Labour Organisation (ILO), incorporates the term Private Voluntary Initiatives when talking about sustainable development at the company level. It confirms that corporate social responsibility means that a company must ensure that its activities do not harm the environment or society and that, on the contrary, it can contribute to improving them. However, taking sustainable development into account is first and foremost a matter of culture before becoming an economic concern.

Based on the assumption that the culture of sustainable development plays an important role in the integration of companies into the practice of sustainable development, this research aims to analyse the importance of the culture of sustainable development in the practice of sustainable development. This

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<sup>1</sup> **Sachs Ignacy**, « *Entretien avec J. Weber ; Environnement, Développement, Marché : pour une économie Anthropologique* », *Nature-sciences-sociétés*, Volume 2, N°3, 1994, pages 258-265.

analysis is based on the qualitative exploitation of data from interviews with 20 Malagasy PMEs<sup>2</sup>. The analysis of the results referring to their positions on sustainable development will allow us to understand the implementation of the sustainable development culture in these companies.

## I- CONCEPTUAL BASES

The term "sustainable development" was first formulated in 1974 at the Cocoyoc Conference in Mexico City, under the aegis of the United Nations. This expression was taken up by the International Union and appeared for the first time in 1980 in an official document of the International Union for Conservation of Nature (IUCN); it was also taken up by Gro Harlem Brundtland, Prime Minister of Norway, in a report of the World Commission on Environment and Development which she chaired. It is this Brundtland report, written in 1987, which sets out the definition of sustainable development now adopted: "a mode of development that meets the needs of the present while preserving the needs of future generations to meet their own needs".

Thus, a sustainable development strategy must be a win-win situation, economically, socially and environmentally. This is what Stephany (2003)<sup>3</sup> said the real added value of sustainable development lies in managing the interactions between the three pillars".

All decision-making by the company is a function of its culture and this culture influences the way it behaves. The culture of sustainable development encompasses the corporate personality, the corporate strategy and the corporate identity.

### 1.1 The institutional personality

This section contains the corporate philosophy and charter, taking into account sustainable development. The corporate philosophy is reflected in the company's vision and ethics; and the charter contains its core value and mission.

#### ➤ *The institutional philosophy*

Institutional philosophy being the concept, the state of mind of the leader in relation to his organisation. It represents the state of mind of the leaders of their organisation. Thus, this institutional philosophy will serve as an anchor in the achievement of the objectives. As it is a question of adopting sustainable

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<sup>2</sup> Description in appendix

<sup>3</sup> **Didier Stéphan** (2003), «*Développement durable et performance de l'entreprise. Bâtir l'entreprise DD*», Paris, Éd. Liaisons, 2003, 266 p.

development in the company's strategies, it is up to the leaders to express this institutional philosophy through the vision and ethics relating to the integration of sustainable development.

➤ *The vision*

The vision dictates the belief, i.e. the general proposals on how the company should operate, taking into account the appropriation of sustainable development, and its mission is to bind the members of staff together around a common objective, that of achieving overall performance.

➤ *Institutional ethics*

Ethics refers to the respect of moral values, its mission is to ensure that equality and rules are respected in the conduct of the company (respect for private life, rights of expression, equal pay, recruitment and training methods, etc.). Indeed, the moral responsibility of the company is for it a value of durability. At this point, Gendron (2003) proposes a new model in which environmental integrity is a condition, economic efficiency is a means and social development is an objective, with equity being a condition, a means and an objective.

➤ *The company charter*

The corporate charter is a written document that aims to:

- Formulate as clearly and simply as possible the values, principles and guidelines that are valid throughout the organisation.
- Commit the organisation to respect and promote these values, principles and guidelines, both internally and externally.
- To dictate the behaviour expected of individual staff members.
- To be an instrument for cohesion and coherence within the organisation;
- To contribute to the development of the quality of people, resources, services and image vis-à-vis third parties.

Thus, the charter guides the company's commitment to the integration of a sustainable development culture. It sets out the fundamental values and mission of the company in terms of sustainable development.

➤ *The value*

Value is a tool for ethics, a transformation of the moral objective into a tool for the development of the company so that it is more efficient. It transforms human relations and leads to a major renovation of the

"human resources" function. It shakes up labour law, makes it more dynamic, and even questions its foundations.

➤ *The mission*

The mission dictates the strategy to be followed. It serves as a guide for staff members to achieve results in a responsible manner, i.e. without harming the environment and people.

### **1.2 The institutional strategy**

It is the company's conduct policy which manifests itself through responsible management, the manufacture of products or the provision of services adapted to the needs of consumers without harming the general interest. This strategy requires the establishment of an organisational structure that guarantees the success of sustainable development.

As part of the integration of the sustainable development culture within the company, the corporate strategy establishes responsible management, opts for the manufacture of a green product or the provision of a green service and adopts an organisational structure appropriate to the situation.

➤ *The responsible management*

The company is faced with a constant evolution of techniques, practices, regulations and standards. Responsible management enables it to manage all its activities, organisational and operational systems in a coherent manner. It is thus a factor of competitiveness and sustainability for the company.

Responsible management is a voluntary approach by the company that enables it to manage the direct impacts of its activity on the environment as comprehensively as possible. This system ensures the prevention of risks and the reduction of negative impacts on the environment. For all industries, responsible management is an effective way of managing industrial pollution.

This type of management is characterised by the search for profit in the company's activities while respecting the environment and people. It is achieved through the use of clean technology, the option of eco-design, the establishment of institutional communication and the use of indicators.

Clean technology is a preventive device that aims to reduce waste emission flows and their toxicity. Its mission is to offer the company the opportunity to save raw materials and energy, to avoid waste and to have economic and environmental benefits. Clean technology reduces the environmental impacts caused by industrial activity, the cost of cleaning up the receiving environment and also the compensation of the victims of pollution. It also saves money and makes industrial operators more responsible.

Eco-design is the integration of the environment into product design. Its mission is to take the environment into account in design, one of the methods that brings together the environment and products. It can be an alternative to prevent industrial pollution, to reduce the quantity and toxicity of downstream waste. It is beneficial for companies as it offers advantages.

Corporate communication plays a key role in the implementation of sustainable development both inside and outside the company. It covers all communication operations and its mission is to build a positive image of the company. Indeed, the corporate image is at the heart of the activities and communication operations of organisations in general, but it often plays a crucial role for companies.

Responsible management, on the part of the company, requires the use of a guide or a dashboard to orient its activities, hence the importance of indicators in this field.

➤ *The green product/service*

The implementation of responsible management is the source of the production of the green product/service. Indeed, the offer of the green product or service is the guarantee of a "win-win" condition in terms of sustainable development. Indeed, it is a sign of respect for nature and mankind. It is the logical continuation of the consideration of eco-design from manufacturing to the customer and even respect for the environment.

➤ *The organisational structure*

The integration of a sustainable development culture also requires consideration of the organisational structure. It corresponds to the formal aspects of the company that help to signal desirable behaviour to individuals. Its mission is to accomplish the coordinates of daily tasks (planning, evaluation, etc.). Insofar as the organisational structure is a potential tool for guiding the behaviour of the company's managers and employees, it is important that it is consistent with the requirements of the strategy and the environment in order to promote relevant behaviour.

### **1.3 The institutional identity**

Corporate identity marks the personality of the company and is reflected in the behaviour and preferred symbol of each staff member.

Corporate identity represents the socially constructed realities within the company. It is marked by the history of the company, the shared common language and the forms of practice adopted within the firm.

It is expressed in particular through the behaviour that each member of staff must adopt and also through symbols.

➤ *Ethical behaviour*

As previously stated, Dempsey (2000)<sup>4</sup> mentioned that ethics is a means of communication between employees of a company, but also between employees of different companies. If staff members in the same company behave ethically, their relations are harmonious and conflicts of interest, which can negatively influence the company's performance, are reduced. Also, ethics informs the rights and duties of employees. Indeed, managers and employees must behave ethically within the company. This is, in the short term, a sign of respect for others but also respect for nature in the long term.

➤ *The symbol*

The symbol relates to design, architecture, dress, signage, furniture, logos, the wearing of uniforms or badges that distinguish members of the organisation from outsiders. It explicitly signifies, through signs and codes, the environment and atmosphere that the company conveys and demonstrates the consistency of the corporate culture that applies within the organisation.

According to Durand Christophe (2000)<sup>5</sup>, language appears as the most expressive symbol of culture. Thus, based on this theory, we can specify the attribution of the symbol in the component of the culture of sustainable development.

The task of the symbol is to establish a common language that facilitates the flow of information, social communication and decision making. In the context of sustainable development, for example, we can cite the use of codes of conduct, ISO standards.

## II-RESULTS

In order to understand the implementation of the sustainable development culture in companies, it is necessary first to highlight the perception of sustainable development according to the SME managers in the study. Then we will look at the motivations that led the company to opt for sustainable development

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<sup>4</sup> M. Dempsey (2012), "*Mission Command, White Paper*", Washington, DC, US Government Printing Office.

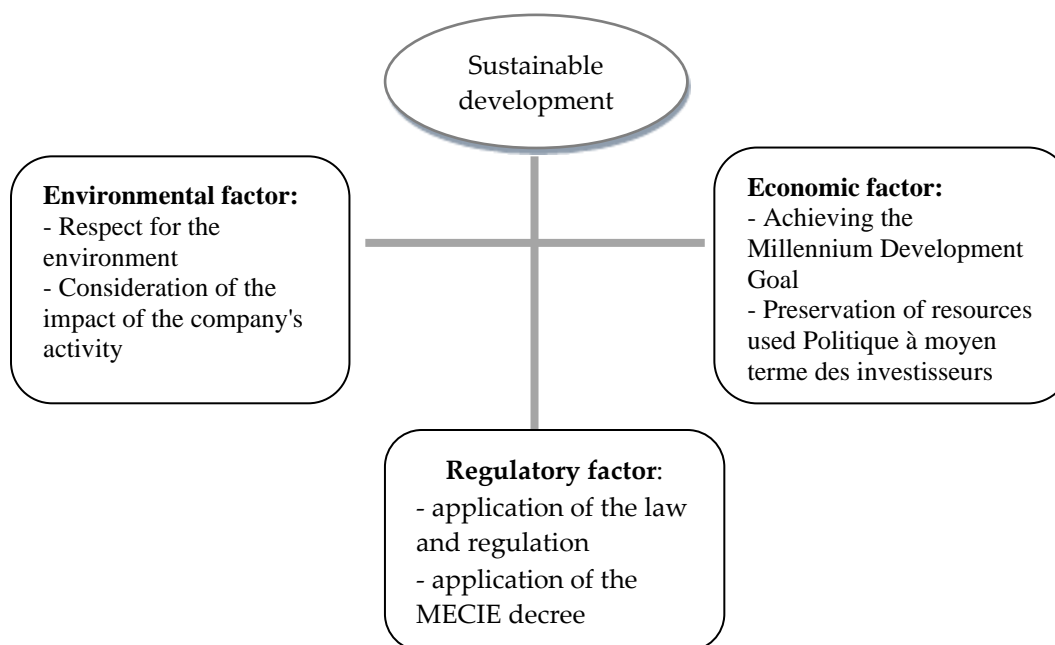
<sup>5</sup> Durand Christophe, Christopher Hautbois (2006), « *La perception des acteurs comme indicateur de performance de l'action publique : le cas de l'intervention publique locale en faveur des activités équestres en Basse-Normandie* ». Movement & Sport Sciences - Science & Motricité, EDP sciences, pp.105-115.

and subsequently discuss the role of socio-cultural factors in the implementation of sustainable development.

## 2.1 La perception du développement durable

According to the interviews conducted, sustainable development is not perceived in a uniform way by the managers we met. However, the main reasons given were respect for the environment. Other reasons were mentioned according to the particular viewpoint of each respondent: these included the application of laws and regulations, the implementation of the MECIE decree, the preservation of used resources, the achievement of the Millennium Development Goal, the medium-term policy of investors, taking into account the impact of the company's activity, and avoiding destruction and damage to the environment. In order to better understand the terms cited by the respondents, they have been classified into three categories in the form of factors: the environmental factor, the regulatory factor and the economic factor. These different factors are represented graphically in figure 1 and are developed in the following sub-sections.

**Figure 1: The definition of sustainable development**



Source: Authors, 2021.



### ***2.1.1 The environmental factor***

The first way to define sustainable development is around the environmental factor. Respecting the environment, taking into account the impact of the company's activity, and avoiding destruction and damage to the environment refer to the company's perception of sustainable development.

It is clear that the environmental issues of sustainable development are reflected in the statements made by the company's managers. This is consistent with the idea of the environmental aspect of sustainable development. Nevertheless, when talking about sustainable development in companies, the concept of industrial ecology does not seem to impose itself in the speeches of the managers.

### ***2.1.2 The economic factor***

The second way of defining sustainable development is based on the economic concept. Thus, it is defined in terms of achieving the Millennium Development Goal, preserving the resources used, and the medium-term policy of investors; in this last respect, investors like to follow standards as they sell companies in order to make a better profit because the more the company is in order and follows the standards, the more expensive it is and the faster it can be sold.

In the business survey, the economic term for sustainable development is wealth creation for companies as they tend to improve their profit.

### ***2.1.3 The regulatory factor***

The third way of conceiving sustainable development refers to the regulatory concept. Indeed, for some managers, sustainable development is the application of the law and regulations and in particular the application of the MECIE decree.

In this case, sustainable development is perceived as a question of legitimacy or compliance.

## **2.2 Motivation for the sustainable development option**

The results from the managers show that the option of sustainable development for companies is subject to various motivations. These are justified by the need to obtain an environmental permit, the aim to comply, the concern to offer quality products, the influence of customers, suppliers, or the incentive of the organisation, the social need. But there is also the managerial policy of the company director, the personal initiative which apparently is still influenced by the profit motive. Obtaining these various motivations has led us to classify them into three categories: the operational issue, the stakeholder issue, and the manager's will.

### ***2.2.1 The operational challenge***

The managers interviewed acknowledge that the motivations that have led their companies to adopt sustainable development in their activity are first and foremost economic. The managers are interested in obtaining an environmental permit that allows them to operate better and to comply with the aim of offering the best products and obtaining the best customers, to be among the pioneers of sustainable development among other competing companies.

### ***2.2.2 The stakeholder challenge***

The results show that the most cited stakeholders in terms of sustainability were customers.

Apart from the influence of customers, suppliers also have a significant influence on companies in terms of integrating sustainable development into their business. However, it was also mentioned that the incentive of the one, which is a body of the Ministry of the Environment responsible for the implementation of the mecie decree, also contributed to the option for sustainable development of companies

The local company can also play an inescapable role in the integration of sustainable business development. Indeed, as long as it is aware of its rights, it becomes a significant stakeholder in the operation of the company's activities, enabling the latter to comply in order to better avoid problems of a relational nature.

### ***2.2.3 The manager's will***

Beyond all that has been said, the result of the analysis of the verbatim also shows the will of the leader despite the influences and incentives of the stakeholders. The companies studied referred to this will of the leader as part of their motivation, they considered this will to be a personal initiative without denying the fact that there is also a profit motive in the policy adopted.

## **2.1 The place of socio-cultural factors in sustainable development**

The following results show the outcome of the values, attitudes, and images conveyed by the company in terms of behaviour.

### ***2.3.1 Value as a reference to business***

We can classify company values according to the five categories of organisational values defined by Dion (2000)<sup>6</sup>.

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<sup>6</sup> **Dion** (2000), « Valeurs et croyances organisationnelles dans les codes d'éthique des entreprises manufacturières », Revue Organisations et territoires, Vol. 9, n°1, pp 47-54.

- The first category, entitled "profitability values", groups together the main concerns of companies themselves: profitability, growth, economic performance, product excellence, sustainability, profitable innovation, shareholder satisfaction, etc.
  - The second category refers to "socially induced values" which focus on values that have arisen in companies due to social pressure from public interest groups. It is in this category that the green ideals of society (respect for the environment, protection of biodiversity, environmental performance, etc.) appear. This second category of values also includes improving the quality of products and services, health and safety at work, compliance with laws, etc.
  - The third category refers to "integrity values", which include the values of honesty, objectivity, fair treatment, loyalty, etc.
  - The fourth category revolves around "relational values", which are concerned with interpersonal relations and aim at greater harmony in human relationships. This fourth category includes respect for people, the development of harmonious and mutually beneficial relationships with stakeholders, delegation, trust, partnership, teamwork, open communication, sharing of knowledge and best practices, rejection of prejudice, rejection of discrimination, etc.
  - Finally, the fifth category concerns "personal development values" and highlights values that will enable self-transcendence and the surpassing of oneself among the company's players. This category includes the values of creativity, leadership, risk-taking, responsiveness, individual responsibility, etc.
- The companies we met were not very interested in innovation, standardisation (profitability values), solidarity, free competition, decent working conditions, as well as transparency and citizenship were not mentioned (socially induced values). The notion of fair treatment, honesty and integrity (integrity values) is almost absent, as is the notion of trust, delegation and partnership (relational values). The fifth category of values is semi-exploited because the companies studied do not really display creativity or professionalism (personal development values).

### ***2.3.2 The stakeholder-influenced, environmentally focused attitude to sustainable development***

The attitude of sustainable development is reflected not only in the commitment of managers to the environment as a result of incentives and influences from stakeholders, but also in the adoption of environmental policy, which is concretely analysed by the adoption of the managers' environmental strategy. We find the green ideals that underlie corporate environmental strategies such as: compliance with environmental legislation and regulations, pollution prevention, continuous improvement of environmental performance, involvement of internal and external stakeholders, etc.

Corporate environmental policy is based on the following strategies and attitudes:

- Systematically integrate the environment into activities in compliance with current legislation
-

and regulations.

- Optimise the management of water, waste, energy and liquid effluents to prevent specific pollution risks.
- Minimise the impact on the environment in order to protect local residents and employees and to best satisfy the requirements of customers, partners and other interested parties such as the organisation, the veterinarian, the European Union, etc.
- Raise staff awareness of environmental aspects and impacts through memos, training, etc.
- Make the company a company that lives in harmony with the environment in which it operates.
- Develop the approach to the prevention of major accidents through staff training.

The environmental attitude clarifies the boundaries within which the management's environmental strategy should be applied. It then encourages the members of the company to behave in the way that management wants them to behave in order to achieve this strategy.

Some environmental strategies are not included in the attitudes of companies. Indeed, the development of staff training, information and communication to make all the actors concerned (customers, suppliers, administrations and associations, etc.) aware of environmental requirements right from the product design stage, and the motivation of staff to achieve environmental objectives, were not mentioned as attitudes of companies.

### ***2.3.3 The image conveyed***

Companies are genuinely concerned about maintaining their brand image with their stakeholders in order to preserve their reputation against their competitors.

The most cited stakeholder in this research is the customer. They are very influential for companies and can even lead to a change in strategy.

It was also mentioned that public bodies or ministries, through their encouragement to opt for sustainable development or the application of laws on the *mecie* decree, play an essential role in taking sustainable development into account, both for newly created companies and for old companies.

The surrounding population also has an important role to play in the implementation of sustainable development in companies, as it can both make the operation of the company pleasant and disrupt it, provided that it recognises the law in force and that its well-founded opinions are taken into account by the authorities concerned.

### III- DISCUSSION

The hypothesis suggests that sustainability culture plays an important role in the integration of companies into the practice of sustainable development. And as stated in the conceptual framework, the culture of sustainability is reflected through the implementation of the corporate personality, corporate strategy and corporate identity, so our discussion will focus on these.

#### 3.1 The institutional personality

The corporate personality includes the corporate philosophy and the corporate charter. The former is a statement of the company's vision and ethics, while the latter contains the company's value and mission in relation to sustainable development.

##### 3.1.1 *At the level of institutional philosophy*

The analysis of the result shows that the company's vision is still unclear when it comes to putting sustainable development into practice. It was found that companies do not yet take into account the three aspects of sustainable development. Similarly, the persistence of the profit-oriented vision prevails as the company generally seeks to improve its brand image and the smooth running of its business.

It was also mentioned that companies still lack ethics, particularly in terms of implementing sustainable development. Indeed, the existence of opportunistic behaviour still resides within the company.

The corporate philosophy serves as an anchor for the achievement of the company's objectives, particularly in the implementation of sustainable development in its activities. As the sustainable development approach brings to light areas of development and changes of direction that are a source of competitiveness and opportunity for the company, it is important to change the vision. Indeed, it is a question of revising the company's vision so as to reject that which is concerned solely with its personal profit, but to act in a socially responsible manner and to integrate the general interest into its vision with a view to operating a "win-win" strategy.

Still in this framework, the integration of sustainable development within the company requires the ethics of the company's production, the ethics of social equity and the ethics of the environment. This does not seem to have any practical significance. It is therefore necessary to encourage every member of staff to become more involved in the development and maturation of corporate ethics.

##### 3.1.2 *At the level of the company's charter*

The corporate charter is intended to guide the company in implementing the principle of sustainable development. It takes the form of determining the value and mission of the company.

Despite the existence of a charter in some companies, it still suffers from the inadequacy of the principle of sustainable development and its implementation. The mission, on the other hand, dictates the strategy to be followed within the company. It has been noted that the mission of the company is also lacking in the emphasis on the principle of sustainable development. This is because the mission is still dominated by production, customer satisfaction, image and success of the company.

The company charter is one of the key determinants in the appropriation of sustainable development. However, as the value is still insufficient, it is necessary to review the existing values of the company and to integrate those values that are deemed useful in the implementation of sustainable development. For profitability values, for example, companies can opt for innovation and standardisation. For socially induced values, free competition, decent working conditions, transparency and citizenship are recommended. The notion of fair treatment, honesty as integrity values; trust and partnership as relational values as well as creativity and professionalism in the job as personal development values also constitute the essence of sustainable development.

These values can be explicitly stated and objectified in the form of documents such as: contracts, statutes, regulations, guidelines, prospectuses, articles, books... They can also be derived from unspoken rules such as slogans, attitudes, customs, traditions, rituals, symbols...

As far as the company's mission is concerned, the strategy should emphasise the achievement of results in a responsible manner with the aim of preserving the vision that takes account of the principle of sustainable development.

### **3.2 Institutional strategy**

The institutional strategy manifests itself in the appropriation of a responsible management, the offer of green products or green services and the practice of an organisational structure appropriate to the company's situation.

#### ***3.2.1 At the level of responsible management***

It should be remembered that responsible management is achieved through the rational use of clean technologies, the adoption of eco-design in the manufacture of the product, the implementation of a communication system that guarantees the appropriation of sustainable development and, finally, the use of indicators to evaluate and control the activities undertaken.

The analysis of the result shows that companies are using clean technologies in their activities. However, these technologies are still under-exploited due to a lack of training and information, and a lack of innovation has also been noted.

Eco-design is not yet appropriated by companies, as no results were obtained on this determinant. On the other hand, the study reveals that the integration of the sustainable development culture still lacks communication both at the company level and at the level of the stakeholders. The indicators used by most companies to put sustainable development into practice are still conventional and insufficient.

For the responsible management approach to be successful, it is necessary to take into account the rationalisation of clean technology, the appropriation of eco-design, more accentuated communication and the need for environmental and social indicators.

### ***3.2.2 At the level of the green product or service and the organisational structure***

It was found during the analysis of the result that some companies treat their products in a way that does not harm the consumers of the product. However, offering a green product or service is not only limited to the customer and the company, but also takes into account stakeholders and environmental friendliness both upstream and downstream of production. Thus, for most companies, the green product or service is still one of the new terms to be understood in the field of sustainable development.

The organisational structure, on the other hand, takes the form of the adoption of formal aspects that enable the company to better guide the behaviour of each member of staff. Within the framework of this research, it was detected that companies still lack training, information and communication in the implementation of sustainable development. It also suffers from a lack of awareness, cooperation and accompanying measures that hinder the achievement of sustainable development.

It was noted during the study that these terms are still not mastered or even ignored by companies. It is therefore essential for companies to learn about sustainable development, particularly the use of clean technologies and eco-design, a source of industrial ecology and green products and services, in order to benefit from it. As many companies still face a lack of qualified personnel, it is preferable to plan and organise appropriate training for staff in order to bring all staff members up to speed.

However, it is important to mention that the lack of awareness, cooperation and accompanying measures in the field of sustainable development also requires the contribution of stakeholders, especially in terms of public-private partnerships.

### **3.3 The institutional identity**

Corporate identity is embodied in the ethical behaviour of the company and its staff. It is reflected in the symbols.

### ***3.3.1 In terms of ethical behaviour***

Despite the efforts made by companies to respect people and nature, it has been detected that these companies still lack ethics in carrying out their activities. This leads us to say that the behaviour of the company is still light compared to the ethical behaviour described in this model.

Ethical behaviour is the guarantor of the integration of sustainable development in all its aspects. However, it depends largely on the institutional personality and the institutional strategy established within the company. It is therefore important to look closely at these determinants in order to adopt ethical behaviour in relation to the implementation of sustainable development.

### ***3.3.2 At the level of the symbol***

The symbol helps companies both in adopting ethical behaviour and in integrating the culture of sustainable development. Indeed, it represents a means for the company to remind its staff of the company's vision and objective. It was found during the empirical study that companies do use symbols. However, for most employees, the symbol remains merely a symbol, it is not perceived.

Therefore, the symbol should be used as a service tool that motivates staff members to implement sustainable development. In this respect, the use of codes of conduct and standards is recommended, as these enable the company to better guide the behaviour of its staff.

Based on these discussions, Malagasy companies are trying to integrate themselves into the practice of sustainable development, but the lack of respect for the sustainable development culture does not allow them to achieve the expected results. We can therefore confirm the importance of the sustainable development culture in the practice of sustainable development at the level of companies.

## **CONCLUSION**

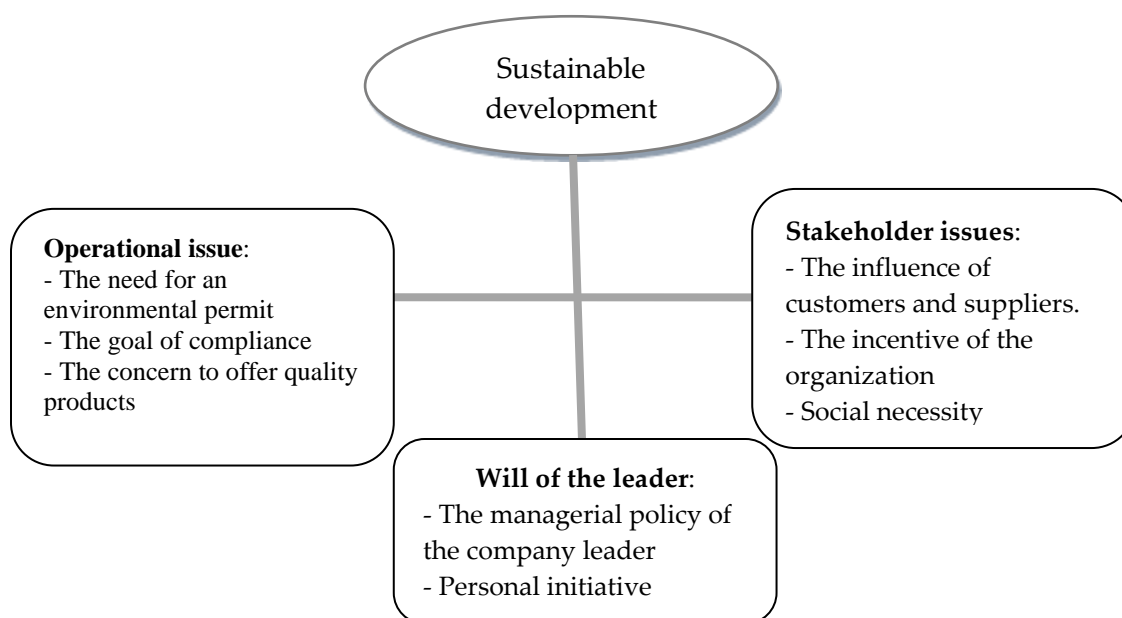
In conclusion, in Madagascar, the practice of sustainable development by SMEs is still based on compliance with laws and the influence of stakeholders, particularly customers and the surrounding population. However, the company's sustainable development culture is essentially based on knowledge of the company's ecological culture, which focuses on its perception of sustainable development, its motivation for sustainable development and the place of socio-cultural factors in the adoption of sustainable development.

For the responsible management approach to be successful, it is essential to build on the culture of sustainable development. It is essential to define the objectives to be achieved and to know the



environmental situation of the company, the environmental impacts of the company's activities and the measures that the company is likely to take into account. Then, it is necessary to put in place the appropriate human and financial resources. Company managers and all staff should be involved and mobilised. Finally, it is important to identify partners and service providers who can provide advice, financial assistance and available tools.

*Figure 2: Motivation for sustainable development*



Source: Authors, 2021.

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## APPENDIX

**Table 1: Characteristics of the companies surveyed**

Variables	Modality	frequency
Years of existence	Less than 5 years	29,33%
	5 to 10 years	40,76%
	10 to 15 years	20,53%
	More than 15 years	9,38%
Legal form	SARL	70,23%
	EI	29,77%
Activities	Food	27,89%
	Agriculture	15,46%
	Livestock	10,14%
	Textile	25,32%
	Transport	9,28%
	Tourism	5,12%
	Other	6,79%
Number of employees	Less than 25	27,51%
	25 à 50	32,28%
	More than 50	40,21%

Source: Authors, 2021