

Sustainability Perceptions among SME Managers in Saudi Arabia

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Abstract

This study explores sustainability perceptions among SME managers in Saudi Arabia within the context of the Kingdom's Vision 2030, which prioritises economic diversification, social development, and environmental sustainability. Despite these efforts, sustainability remains a relatively new and evolving concept in the Saudi context, often creating ambiguity and interpretive challenges for managers and highlighting the need for a deeper understanding of how it is interpreted and implemented at the organisational level.

A key gap in the literature is the limited understanding of how managers' perceptions shape sustainability practices and disclosure within SMEs. This study therefore aims to examine how SME managers interpret sustainability and how these interpretations influence their organisational practices, reporting approaches, and engagement with sustainability initiatives.

A qualitative mono-method design was adopted, with data collected through semi-structured interviews with SME owners and CEOs in Saudi Arabia. The data are being analysed using thematic analysis. This analysis is informed by an innovative theoretical framework grounded in sensemaking, which is particularly relevant given the novelty and complexity of sustainability in this context.

As data analysis is currently ongoing, definitive findings are not yet available. However, the study is expected to provide insights into how managers construct meaning around sustainability and how this shapes implementation and disclosure. It contributes by advancing the application of sensemaking in developing-country contexts and addressing a gap in the literature, offering a useful reference for future research and practical implications for policymakers and SME leaders.