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AWARENESS OF THE IMPORTANCE OF THE SUSTAINABLE DEVELOPMENT CONCEPT IN CREATING THE ECONOMIC SUCCESS OF THE COMPANY

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ABSTRACT

Decision-makers often do not choose the means to achieve certain new added values due to the achievement of set objectives. In this context, they forget to live in harmony with nature and its laws, which creates the problem of incompatibility between social and natural life. The two sides of life that should be seen as one side with one goal are seen as two sides with two goals, with economic wealth and natural poverty. However, the solution to the problem is found in the introduction of the concept of sustainable development. It is a concept that has become basic leadership, in today's modern and uncertain business conditions, which achieves both development and environmental protection. This paper starts with the question of how companies can achieve economic efficiency, without their needs endangering the needs of future generations. The goal was to find out how much decision-makers are aware of the importance and application of the concept of sustainable development and how they view such a form of the concept and its function in creating the economic performance of the companies. The research was conducted on a sample of 57 duly returned survey questionnaires and a database was created for testing the set hypotheses. The set hypotheses were proved using the SPSS program.

Keywords: *the concept of sustainable development, company performance, ISO 14001*

1. INTRODUCTION

The concept of sustainable development is a global issue. Accordingly, the global level provides economic and political guidelines and creates organizational assumptions for realizing the concept of sustainable development. The practical effect of the concept of sustainable development starts at the micro level in most common manufacturing-type companies. Therefore, the role of companies in applying the concept of sustainable development is defined as crucial. In terms of sustainable development, companies define a process in which they establish a balance between the three parties, consumer needs, decreasing use of resources, and decreasing the environmental pollution. In this context, they protect the environment, consume fewer resources, satisfy consumer needs and contribute to the creation of certain new economic values.

The term sustainable development, which appeared in the 1980s, emphasizes the connection between development and environmental protection. It is a term that defines the relationship between a dynamic economic system created by man and a dynamic ecological system to which man must adapt. The most effective contribution of the company in the application of the concept of sustainable development is the implementation of the environmental management system in management system according to the requirements of ISO 14001. The concept of sustainable development as a concept which is in the basics of application of the voluntary character of global social change with ideological social innovations at the company level.

The subject of the research is based on gaining knowledge about the specifics and importance of the introduction of the environmental management system as the basis of the concept of sustainable development and creating additional values for the company. The goal of the paper is to point out the importance of applying the concept of sustainable development through the introduction of the environmental management system into the management system as the most practical and simplest statement of the company in its ethics and social responsibility but also benefits for the company in terms of achieving competitiveness and certain greater economic values. In the context of the above, two research hypotheses are defined: it is assumed that companies are aware of the importance of implementing the concept of sustainable development through the environmental management system in the management system, which is closely related to the desired direction of the company's movement, and it is assumed that there is a significant statistical connection between the concept of sustainable development and the creation of larger income and higher profits of the company.

2. DEVELOPMENT, SUSTAINABILITY, AND THE CONCEPT OF SUSTAINABLE DEVELOPMENT

Development and sustainability are elements that do not function separately, and therefore in the link through the concept of sustainable development they form an indivisible and invincible component. Previously confirmed by Sachs (2010), according to which one simply cannot exist without the other. One of the first definitions of sustainable development is found in the so-called Brundtland's report, in which it is described as a development that meets the needs of today's generation without endangering those of the future (Črnjar and Črnjar, 2009). According to Goodstein (2003), poverty and environmental destruction go hand in hand, and in order to achieve what sustainable development does, which is to prevent the deterioration of the average standard of living for future generations, it is inevitable to attack poverty directly.

According to the concept of sustainability, the objective is to achieve a balance between the needs of current development and the needs of future generations. Therefore, the concept of sustainable development is taken as a solution that will not be radical and affect the closure of an industry that destroys the environment, but as an opportunity for today's modern and knowledgeable man to find opportunities and find a way to apply these opportunities to further maintain the balance of what is needed today and of what will be needed in the future.

There are three important elements in the concept of sustainable development: the concept of development, the concept of needs, and the concept of future generations, which forms the basis of the generally accepted definition of the concept of sustainable development that the development that will meet the needs of the present generation is the one that will not call into question the needs of future generations (Črnjar and Črnjar, 2009). The concept of future generations reflects the basis of sustainability and starts from what the present generation leaves for future generations. In this context, it is assumed that both, the benefits and the costs of today's development are passed on to future generations. For this reason, it is important to take care not to overload the future generation with today's development and ecological problems but to pass on, through certain new solutions, an ecological system of higher quality than the one that exists today. The essence is in establishing a balance between development acceptability in growth and changes in production and consumption, and not reducing the overall quality and usability of natural resources.

In certain cases, the complexity of the very challenge of applying sustainable development exceeds the capabilities of individual actors at the micro level, which hinders the new direction of global sustainable development (Jurić, 2022). It is clear that the application of the concept of sustainable develop-

ment is demanding when today one has to think about tomorrow and for years and centuries ahead. The care for today's needs of today's generation must be equally focused on the future needs of future generations. The concept of sustainable development requires a million small micro steps that, through the same vision based on equal opportunities for all people, countries, and generations, create global concern for future generations through the prism of the concept of sustainable development.

3. ENVIRONMENTAL MANAGEMENT SYSTEM – ISO 14001 AS THE BASIS OF APPLICATION OF THE CONCEPT OF SUSTAINABLE DEVELOPMENT

The International Organization for Standardization – ISO¹ which began its work in 1948, had the goal of developing only the standards that are necessary and publishing them as international norms. ISO's goal has become a task.

The environmental management system standard – ISO 14000 is the basis for developing one of the aspects of company management. As a basic standard from the Environmental Management System (ISO 14000) family, the international standard ISO 14001 – Environmental management as a basis for applying the concept of sustainable development. The voluntary standard in question was created as a result of new modern market requirements for the new era of eco-quality. In today's business conditions, environmental awareness is a competitive advantage. Therefore, there is a need to develop norms that will help all organizational forms in the implementation and management of the environmental protection system, and which will at the same time protect the interests of organizations and the environments that surround them (Kondić and Piškor, 2010). In particular, the Croatian standard HRN EN ISO 14001:2015 defines the requirements for the environmental management system and the same standard helps companies to increase their success in environmental management through the efficient use of resources and the avoidance and reduction of waste while simultaneously increasing competitiveness and increasing the trust of interested parties.²

The best approach to introducing an environmental management system in a company is a project approach, which guarantees success in any form of an organization if it is treated as with large projects. However, the issue of ecological awareness and the fulfillment of ecological tasks starts with the company's

¹ ISO (International Organization for Standardization) is a worldwide federation of national standardization bodies. ISO is a non-governmental organization consisting of standards bodies from more than 160 countries, with one standards body representing each member country.

² HRN EN ISO 14000 – Upravljanje okolišem. Norma HRN EN ISO 14000 – Environmental management. Norm HRN EN ISO 14001:2015. Available at: www.hzn.hr (May 21, 2022)

management (Kostelac and PriskiĆ, 2017). The management is the one who is responsible for the environmental orientation of its companies. If in the context of environmental management, as one of the bases of sustainable development, one starts from one big project, it is necessary to have employees in charge of all environmental issues as a form of the project team for the environment. Companies should train employees to implement the defined project. In order for the so-called environmental project team to be well trained, it is necessary to find consultants for the ISO 14001 standard who are experienced with certification and know every element of the registration process, if the management decides on the desire to have the ISO 14001 certificate. In the end, achieving the demands of the environmental management system and ecological goals, implementation time, employees for the implementation of procedures and policies, efficient use of resources, etc. should include the program of successful and efficient implementation of the environmental management system. The environmental management system as an implemented system in the management system becomes an obvious value of the company both from the inside and the outside, which is reflected in the new market value that is manifested in the fulfilment of the expectations and satisfaction of customers and other interested parties and in the effective fulfilment of legal obligations. Accordingly, companies demonstrate their social responsibility, ethics, competitiveness, savings, and greater economic value in this way. In accordance with all of the above, the question is how companies behave and which action is more appropriate for them, the one for sustainability or for unsustainability. The modern world and millions of consumer masses of people, political leaders elected in elections, and entrepreneurs, for time being mostly like to play unsustainable (Lay, 2007). Despite everything, according to Gowdy (2000), it is possible to expand the field of economics beyond those known limits of short-term market scale only through strong sustainability in linking ecological and economic conceptions.

4. METHODOLOGICAL FRAMEWORK OF THE RESEARCH

4.1. SUBJECT AND GOAL OF THE RESEARCH

The key to sustainable development lies at the micro level in the hands of companies ready to learn and adapt to certain new challenging conditions. In terms of learning and accepting certain new challenges and thereby creating a clear and significant contribution to the realization of the concept of sustainable development at the micro level, the integration of the environmental management system in accordance with the requirements of the international standard ISO 14001 into the management system is crucial. Companies that accept such a challenge decide to build a comprehensive management system.

No concept is easy to implement and it is clear that it encounters certain obstacles, but also every such concept should be viewed as a process with a beginning and an end. However, the question of the process of sustainable development comes out of these certain usual frameworks and settings due to the fact that its implementation never reaches that sufficient or maximum level of quality to say that it should not continue. Basically, no one can do enough in terms of environmental protection, because even that is ultimately too little considering the course of time and the needs of the future. The concept of sustainable development is a concept with a beginning without an end, a process that continues continuously, a process that can only slightly change its speed, but not its course and direction.

An increasing number of manufacturing companies strive to implement an environmental management system, moreover, in today's business conditions, this is simply understood as part of their socially responsible business. However, even service companies are not far behind manufacturing companies. The implementation of the environmental management system is the most effective way of implementing the concept of sustainable development. The environmental management system ISO 14001 is based on the international standard ISO 14001:2015, which was transferred to the national level by the norm HRN EN ISO 14001:2015. The issue of introducing the ISO 14001 system is voluntary. Considering the time and resources invested in the preparation and implementation of the environmental management system, companies have the desire to receive a certificate as a confirmation of the compliance of the introduced system with the requirements of the standard. The number of certificates obtained from year to year shows constant growth, which indicates confirmation that Croatian companies strive for excellence in terms of environmental protection and long-term economic and socially sustainable development.

ISO 14001 certificates are currently unattainable for certain companies. However, despite this, they adhere to the Croatian HRN EN ISO 14001:2015 standard and adapt to the requirements of the environmental management system. In this way, they increase their success in environmental management through the efficient use of resources and by avoiding and reducing the generation of waste, which increases the competitiveness of the company and the trust of interested parties. The ISO 14001 certificate is a confirmation of the successful implementation of the environmental management system in the management system, but not having it, does not mean that without it one cannot manage its own responsibilities related to the environment in a systematic way. Certain companies do not need someone else's confirmation of their excellence in applying the concept of sustainable development. Such companies systematically successfully manage the environment, achieve goals related to

the environment and fulfill all obligations of compliance with the norm, regardless of the certificate. This is to emphasize that this norm does not choose the company, but that the company chooses it.

Companies, regardless of size, type and nature, choose the path of implementing the environmental management system into a management system in the application of the concept of sustainable development, creating a balance between natural and social life, and thinking about the long-term sustainability and security of future companies. In their management system, companies include increasing the success of environmental management, fulfilling the obligation to comply with prescribed norms, and achieving environmental goals. Therefore, the subject of the research is the acquisition of knowledge about the specificity and importance of the introduction of the environmental management system as the basis of the concept of sustainable development and the creation of added value for Croatian companies. Environmental and nature protection and sustainable development policies should be incorporated in all organizational forms in the near future. Companies should evaluate the excellence of their management systems by evaluating the success of the establishment of the environmental management system and by evaluating their long-term development direction. In all of this, several things play an important role, namely the environmental management system, the knowledge and management of such a system, and the creation of a certain greater value by establishing harmony between natural and social life.

How much the micro level is aware and plan-led towards long-term sustainable development and how much it invests in the efforts to gain awareness that is very necessary for such a long-term direction, research reveals and does not define an exclusive conclusion, but leaves room for even more extensive research. The goal of the research was to emphasize the importance of applying the concept of sustainable development through the implementation of the environmental management system, emphasizing the clear and possible synergy of sustainability and profit. Ultimately, the goal of this work is to find out to what extent the environmental management system has been introduced into the management and management system of the company and whether its implementation results in greater economic value.

Numerous studies have pointed to the importance and awareness of the importance of companies in the integration of the environmental management system in order to create the desired direction of the company's movement and achieve better business performance. Using a sample of 29 ISO 14001-certified companies in Hong Kong, Fryxell and Szeto (2002) find that reputation improvement and cost reduction are closely related to the implementation of an environmental management system. In a study conducted by Melnyk et al. (2003)

among North American managers and their attitudes about the implementation of an environmental management system through the assessment of its relative effectiveness as a formal, but not certified system compared to a formal, certified system, it was found that companies that have formal systems have a more pronounced impact on many dimensions of business performance than those that do not. with an informal system. In his research, Besnard (2007) points to the good implementation of the environmental management system in the management system of the studied Thai companies, emphasizing that companies of all sizes tend to implement the same system in order to improve their image and retain customers concerned about the environment. With his research on a sample of Italian companies, Salomone (2008) also confirmed the connection between the implemented environmental management system and the opportunity to achieve a competitive advantage and create a better image in the public eye. Murmura et al. (2018) in a survey conducted among 190 Italian companies determined that the implementation of the environmental management system in the management system is associated with more advantages than disadvantages. Poltronieri et al. (2019) in a study conducted on a sample of 96 Brazilian companies observe the maturity of the integrated environmental management system in the management system and the fact that it leads to a higher level of performance in terms of sustainability. Ushakov et al. (2021) in a survey conducted among 1142 North American executives reveal that the introduced environmental management system in the company's management system is primarily effective through achieving a competitive advantage, creating a better image, and ultimately reducing costs.

4.2. RESEARCH HYPOTHESES

Sustainable development is closely related to environmental issues. In theory, the concept of sustainable development is associated with ecological sustainability, which implies development aimed at protecting the environment and ensuring a certain level of a safe life for the current and future generations. The concept of sustainable development is aimed at creating awareness that man is part of nature and that he should live in accordance with the laws of that same nature. However, the desired synthesis that would keep both nature and social life in a long-term development direction has not yet been established. Despite this, the concept of sustainable development is trying to become the main development guide that enables meeting the needs of today's generations without discrediting the needs of future generations. It promotes growth and development by conserving and responsibly using resources to achieve long-term economic and social development.

Considering the speed of changes in both the social and ecological spheres and their mutual influences, the question of long-term sustainable development cannot and should not be delayed due to the ever-present globalization problems. Based on the previously defined subject and goal of the research, two research tasks are set: to determine the existence of awareness of the importance of the implementation of the environmental management system in the management system as the basis of the concept of long-term sustainable development, and to determine the existence of the connection between the implemented environmental management system in the management system and the economic performance of the company seen through the realization higher revenues and higher company profits. The research tasks are the basis for establishing the following research hypotheses: H1. It is assumed that companies are aware of the importance of implementing the concept of sustainable development through the environmental management system in management system, which is closely related to the desired direction of the company's movement. H2. It is assumed that there is a significant statistical connection between the concept of sustainable development and the creation of higher revenues and higher company profits.

The independent variable in both hypotheses is defined through the degree of implementation of the environmental management system in management system as the simplest confirmation of the acceptance of the concept of sustainable development. In order to determine the measurability of the independent variable, by surveying managers and directors and obtaining answers to the key question "Is the environmental management system as a sustainable development management system in your company fully implemented in the management system?", whereby selecting an answer from 1 – fully do not agree to 5 – completely agree, formed the average rating of all answers by respondents. In hypothesis H1, the dependent variable is the desired direction of movement, which is measured by answers in the survey questionnaire through the question "To what level do you rate the desired direction of movement of your company in the last year in accordance with the implemented level of the environmental management system as the basis of the concept of sustainable development?", while in hypothesis H2 as a dependent variable sets the income and profit of the company, whose measurability was determined by the respondent's assessment of the realized scope of income and profit of their companies in the last year.

4.3. SAMPLE, INSTRUMENT, AND RESEARCH METHODS

Decision makers, directors and managers, and companies of all sizes should be aware of the importance of applying the concept of sustainable

development, therefore they are considered the most faithful sample for this research question. But are the managers and directors of Croatian companies really aware of this and have they established an environmental management system in their company's management system that proves the importance and understanding of the application of the concept of sustainable development and its contribution to the creation of certain greater values for the company? If they are aware of this, they have defined a long-term development direction for their company in accordance with nature and the laws of nature, and they have defined their voluntary social responsibility and long-term contribution to both micro and macro sustainable development.

The research included the collection of primary data. For the purposes of the research, the survey research method was applied, and accordingly, a highly structured survey questionnaire was compiled as an instrument for data collection. In the two-month survey, from April to June 2022, 57 of the 88 questionnaires sent to the e-mail addresses of respondents defined by random selection via the platform of the Croatian Chamber of Commerce were properly received. The response rate of 64,77% is considered acceptable considering the topic of research and the voluntary involvement in it.

For the purposes of the theoretical part, and the analysis of the available scientific and professional literature, the method of content analysis was applied through a concrete analysis of the main positions represented by individual authors from the field of sustainable development. For the purposes of the methodological part of the research, a statistical method, a regression method, and a scaling technique using a Likert scale of five degrees of intensity was applied.

24,56% of company owners who are also directors and managers, 38,60% of directors, and 36,84% of managers participated in the survey. 8,77% of them are defined as ownership and management functions of large companies, 57,89% of medium, and 33,33% of small companies. The highest percentage is those respondents (36,84%) who have been in the mentioned management positions for 5 to 10 years. By activity, the largest number of respondents was in manufacturing companies (64,91%), followed by service companies (33,33%), while only one (1,75%) respondent was categorized in a company whose main activity is trade. All respondents agreed that the introduction of the environmental management system into the management system is the best way to include companies in the system of sustainable development, while simultaneously achieving both economic and environmental goals. They clearly pointed to the awareness of the importance of the concept of sustainable development in creating the economic success of companies, as well as the knowledge that the future for future generations is built by balancing ecological requirements and economic needs and desires.

4.4. CONFIRMATION OF HYPOTHESES

In order to confirm the set scientific hypotheses, a regression analysis was carried out in the statistical package SPSS. Regression analysis was used to verify the existence of a statistically significant connection between the concept of sustainable development through the implementation of the environmental management system in the management system as an independent variable and the direction of the company through improving its competitive position on the market as a dependent variable (H1). The same analysis was used to verify the existence of a statistically significant relationship between the concept of sustainable development through the implementation of the environmental management system in the management system as an independent variable and the creation of greater economic success of the company through higher revenues and higher profits as a dependent variable (H2). More specifically, the linear correlation coefficient was used to determine the connections between the set dependent and independent variables, and with the value of the Pearson linear correlation coefficient, it was concluded about the interconnectedness of the previously defined variables.

Table 1: Statistical presentation of the connection between the concept of sustainable development through the implementation of the environmental management system in the management system and the direction of the company's movement

Model Summary ^b										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,678 ^a	,460	,451	,46014	,460	46,919	1	55	,000	,255
^a Predictors: (Constant), direction_movement										
^b Dependent Variable: implem_system										

Source: Created by the author

The correlation coefficient R (0,678) reveals a moderately strong connection between the concept of sustainable development viewed through the implemented environmental management system in the management system and the desired direction of the company's movement. The introduction of the environmental management system as a predominant system in expressing voluntary social responsibility in accepting the concept of sustainable development in the long term ensures a better competitive position in the market. The results are statistically extremely significant, as indicated by F (46,919), which leads to the conclusion that the concept of sustainable development is associated with the desired direction of the company. According to the above, the obtained data

confirm hypothesis H1, which assumes that companies are aware of the importance of implementing the concept of sustainable development through the environmental management system in the management system and that they closely connect this with the desired direction of their movement.

Table 2: Statistical presentation of the connection between the concept of sustainable development through the implementation of the environmental management system in the management system and the creation of greater economic performance of the company

Model Summary ^b										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,821 ^a	,675	,663	,36061	,675	55,973	2	54	,000	,445
^a Predictors: (Constant), income, profit										
^b Dependent Variable: implem_system										

Source: Created by the author

The correlation coefficient R (0,821) reveals a strong connection between the concept of sustainable development seen through the implemented environmental management system in the management system and the economic performance of the company seen through the realization of higher revenues and higher profits. The implemented environmental management system, as a system that most clearly represents the concept of sustainable development, contributes to the creation of greater values for the company. The coefficient of determination R² (0,675) is closer to one than zero, which indicates a good representativeness of the model and that the variables in the model share 36,06% of common factors. F (55,973) indicates extremely statistically significant results, which confirms that the concept of sustainable development can be associated with the greater economic performance of companies. The obtained results confirm the second hypothesis (H2), which assumes that there is a significant statistical connection between the concept of sustainable development and the creation of higher revenues and higher company profits.

5. CONCLUSION

Every company starts the story of environmental protection from itself. Today's technology, global warming, gas emissions, and consumption of natural resources are just some of the issues that lead companies to engage in the story of implementing an environmental management system as the basis of sustainable development. Being part of such a story identifies only benefits for companies that find them in cost reduction, more rational energy consump-

tion, reduction of negative impact on the environment, compliance with regulatory frameworks, better connection with interested parties, raising environmental awareness, readiness for preventive actions, creating a better and more attractive reputation, achieving better market positions and creating certain new economic values.

The implementation of the requirements of the ISO 14001:2015 standard ensures sustainable development for companies. This norm mandates companies that all negative things that come out of them and their business processes are detected through external and internal contexts, to be monitored and harmonized with legal regulations. It is a universal norm that provides a framework for strengthening awareness and activities regarding environmental protection in accordance with organizational orientations and environmental protection policies. It was designed with the aim of being compatible with other management systems. Through this standard, companies detect and understand aspects of their activities, products, and services and their impact on the environment, establish environmental protection policies and objectives, harmonize with existing legal frameworks, regulations, and obligations, and systematically strengthen their management systems to increase responsibility for protection environment and achieve economic goals.

The research confirmed the awareness of the importance of introducing the environmental management system into the management system as an element of the concept of sustainable development, as it was confirmed that the same concept contributes to the desired direction of the company's movement and the realization of its greater economic value. Basically, by applying the concept of sustainable development, companies create ecological efficiency in combination with economic efficiency.

Even though the hypotheses were confirmed and the importance of the implementation of the environmental management system in the management system was demonstrated, it is considered desirable to conduct research on an even larger number of respondents. Likewise, it is considered that the issue of implementing this type of system is closely related to cost-effectiveness, and therefore it is recommended to expand the research in this direction as well. With regard to this research, it is quite clear that only positive effects are manifested by the introduction of the environmental management system as a simple basis for applying the concept of sustainable development, and accordingly and based on this research, a clear recommendation can be made for companies to focus on sustainability.

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SVJESNOST VAŽNOSTI KONCEPTA ODRŽIVOG RAZVOJA U STVARANJU EKONOMSKE USPJEŠNOSTI PODUZEĆA

SAŽETAK RADA

Donosioci odluka nerijetko zbog postizanja zacrtanih ciljeva u pogledu ostvarivanja određenih novih dodanih vrijednosti ne biraju sredstva u njihovom ostvarivanju. U tom kontekstu zaboravljaju živjeti u skladu s prirodom i njenim zakonima, što stvara problem nesklada društvenog i prirodnog života. Dvije strane života koje se trebaju promatrati kao jedna strana s jednim ciljem, promatraju se kao dvije strane s dva cilja, s ekonomskim bogatstvom i prirodnim siromaštvom. Međutim, rješenje se problema pronalazi u uvođenju koncepta održivog razvoja. U pitanju je koncept koji je postao osnovno vodstvo, u današnjim suvremenim i neizvjesnim uvjetima poslovanja, kojim se postiže i razvoj i zaštita okoliša. U radu se polazi od pitanja na koji način poduzeća mogu ostvariti ekonomsku učinkovitost, a da njihove potrebe ne ugroze potrebe nekih budućih generacija. Postavio se cilj otkriti koliko su donosioci odluka svjesni važnosti i primjene koncepta održivog razvoja i kako gledaju na takav oblik koncepta i njegove funkcije u stvaranju ekonomske uspješnosti poduzeća. Provedeno je istraživanje na uzorku od 57 uredno vraćenih anketnih upitnika i istim se stvorila baza podataka za testiranje postavljenih hipoteza. Postavljene su se hipoteze dokazivale primjenom SPSS programa.

Ključne riječi: koncept održivog razvoja, uspješnost poduzeća, ISO 14001