

# Measuring Sustainability Performance of SMEs in A Developing Country – A study of Southern Vietnam

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## Abstract

Over the last decade, measuring corporate sustainability has been increasingly important in business research and practice. However, most of the studies to date have been conducted in the context of developed nations. In addition, the implementation of sustainability performance measurement tools has been almost developed in and for large firms while these tools are still missing in small and medium enterprise (SMEs). From the literature, this study will produce a protocol; and develop sustainability metrics (through the lens of Triple Bottom Line approach) for these SMEs whilst taking into consideration their specific characteristics in the context of Vietnam. A mixed methods approach will be employed starting with a quantitative phase to provide an overview of these SMEs' sustainability performance, followed by a qualitative phase to explain the initial quantitative findings. The researcher believes that using an explanatory sequential mixed methods, key enablers and inhibitors to effectively measure corporate sustainability performance of SMEs in Vietnam will be investigated and addressed, which is the primary purpose of this study. The research results are expected to have critical implications for both managers and policy makers aimed at improving SMEs' sustainability performance.

**Keywords**—Sustainability; Triple Bottom Line (TBL), Measuring Performance; SMEs, Sustainability Metrics